THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales · Charity number 1133134

Details

Other names	THE METHODIST CHURCH WEST YORKSHIRE DISTRICT, THE METHODIST CHURCH YORKSHIRE WEST DISTRICT, The Yorkshire West District of the Methodist Church, YORKSHIRE WEST METHODIST DISTRICT
Status	Registered
Legal form	Other
Registered	2009-12-04
Register	View on the Charity Commission register

Contact

Address	Touchstone Methodist Centre 4 Easby Road Bradford BD7 1QX
Phone	01274 442670
Email	admin@ywmethodist.org.uk
Website	www.ywmethodist.org.uk

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE 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.

Activities: The advancement of any charitable purpose for the time being of any Connexional,District,Circuit,Local or other organisation of the Methodist Church,any charitable purpose for the time being of any society or institution subsidiaryor ancillary to the Methodist Church,any purpose for the time being of any Charity being a Charity subsidiary or ancillary to the Methodist Church

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Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Lancashire
- Leeds City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,027,515	£1,181,255	£4,489,441	14
2023-08-31	£737,570	£616,047	£5,312,301	13
2022-08-31	£2,561,895	£911,358	£5,312,301	18
2021-08-31	£673,475	£519,675	£3,661,764	22
2020-08-31	£692,562	£666,268	£3,507,964	14

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Trustees

Name	Role	Appointed
ALAN WITTRICK BSc, FCMA		2022-09-01
BARBARA JOAN HUTCHINSON		2017-09-01
CAROLINE MARY STEAD		2017-09-01
Claire Corp		2022-09-01
Graham Iliff		2024-09-01
Heather Turner		2023-09-01
Ian Raymond Morris		2023-09-01
Lesley Caron Whitaker		2024-09-01
MICHAEL JOHN NOBLE		2021-09-01
PATRICIA ANN ASTWOOD		2023-09-01
Peter Finneran		2019-09-01
Rev David John Barker		2022-09-01
Rev GRAEME MATTHEW DUTTON		2023-09-01
Rev Joanne Lightowler		2023-09-01
Rev Kathie Heathcoat		2024-09-01
Rev Kerry Tankard		2019-09-01
Rev Melvyn Kelly		2018-09-01
Rev Tanya Short		2025-09-01
Rev Tim Perkins		2025-09-01
Rev Timothy Charles Broughton		2021-09-01

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THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales - Charity number 1133134

Accounts

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2024

The **Methodist** Church
Yorkshire West District

The Methodist Church Yorkshire West District

Contents

1		Objectives and activities
2		Achievements and performance
3		Financial review
	3.1	Investment Policy and Performance
	3.2	Reserves level and policy
	3.3	Risk management
	3.4	Collaborative arrangements with connected charities
	3.5	Fundraising
4		Trustees' responsibilities
5		Structure, governance and management
	5.1	Structure
	5.2	Purpose of the District
	5.3	Governance
	5.4	Responsibilities of the District Policy Committee
	5.5	District Properties
6		Reference and Administrative Details
7		Statements of Financial Activities (SOFA)
	7.1	2024
	7.2	2023
8		Balance Sheets
	8.1	2024
	8.2	2023
9		Cash Flow Statement
10		Accounting framework and accounting policies
11		Notes to the Accounts
12		Investment management
13		Summary of movements on individual funds
14		Connected organisations and related parties
15		Volunteer contributions
16		Capital commitments and contingent liabilities
17		Lease commitments
18		Accountancy support and audit
19		Related party transactions
20		Post balance sheet events
21		Declaration and Auditor's report

The Methodist Church Yorkshire West District

Trustees' Annual Report 2023/2024

1. Objectives and activities

The Methodist Church Yorkshire West District is a registered charity and is part of the Methodist Church in Great Britain . In this report ,and in practice, the organisation is often referred to as ' The Yorkshire West Methodist District' . It exists to inspire, equip, and resource the circuits and churches of the District to support them in living out the calling of the Methodist Church to respond to the Gospel of God's love in Christ.

Through this working in partnership we seek, with God's help, to be a growing, evangelistic, justice seeking, inclusive and safe church living out its discipleship and mission.

This purpose is derived from a number of documents published by the Methodist Church:

1. The Methodist Church Standing Orders (SO400A) which speaks about the primary purpose of the District.

2.' Our Calling'

3. 'The God for All Evangelism and Growth Strategy'

We understand a growing, evangelistic, justice seeking, inclusive and safe church living out its discipleship and mission to mean:

Growing: where relationships with God and others are nurtured and deepen and where more people increasingly join a shared life of following Jesus.

Evangelistic: where the Good News of Jesus is shared in words and actions and people are invited, encouraged and equipped to commit to following Jesus in day to day life.

Justice seeking: where attitudes and structures that marginalise others are challenged, and Christians join with others in prayer and action for peace, mercy, justice, equality and the flourishing of all creation.

Inclusive and safe: where all are welcome, diversity is celebrated not condemned, participation is enabled not held back, and our welcome protects the safety and wellbeing of all.

2 Achievements and performance

In 2022 the District adopted a new strategy for the next 5 years of its work, focussed on equipping, resourcing, and inspiring the circuits and churches of the District in their mission, worship, and service. There was a restructuring of several teams in the District which are now shaped to oversee these streams of work and the priorities that come from them.

In the second year of the new strategy, we have been able to make progress in a number of areas under these various priorities.

Inspiring Mission and Ministry:

We continue to utilise better communication and District gatherings to inspire mission and ministry. A new website was launched alongside improved communication streams. There has been an increase in storytelling, good news sharing and new initiatives across the District.

Equipping Mission and Ministry:

We have continued to seek ways to resource churches and circuits using a 'Methodist Way of Life'. We have developed new ways of enabling circuits to consider which churches may be becoming vulnerable and, if they are to close, what things might need to be addressed to safeguard discipleship and mission.

Having last year declared a Climate Emergency and developed a policy to consider how we as a District reduce our climate impact. The policy is being implemented with energy audits being undertaken to assess our impact and develop strategies for change.

This year we have continued to develop our understanding of digital mission and church, and resources are being developed to enable greater digital engagement in circuits.

The District made available grants to resource warm spaces in local churches.

Touchstone counselling service had a positive second year responding to those who have experienced faith based trauma. Funding is secured for the next 2 years, and the work is under continuing review.

The District has established a plan for its engagement in Bradford 2025, with 5 venues hosting the Methodist Collection of Modern Art in Sept 2025.

The District also continues to resource the work of Leeds Sanctuary, formerly the Leeds Methodist Mission. The Team at Sanctuary has grown and is continuing to develop work in areas of wellbeing, city centre mission and engagement, and craftivism. The decision was also made to bring the Methodist Chaplain to the Universities of Leeds into relationship with Leeds Sanctuary from September 2023 and this has been a good first year of that arrangement.

The District also resourced a new project called Wesley Life Path. This saw 230 children attend a programme around the life of John Wesley and consider how that inspires change, justice seeking, and faith. A group is being established to monitor this work moving forward.

Resourcing Mission and Ministry:

The District has continued to develop the quality of its lay employment advice and resources, developing policies, providing expert guidance, and assisting in recruitment. It continues to look for areas of improvement.

This year has been the first full year with our Missional Property enabler in post. This appointment has improved communication with TMCP, provided in house expertise that can be shared with circuits, and improved processes. It has also brought better management to District properties, enabling us to fulfil our charitable trust responsibilities more effectively.

3 Financial review

During the year the District received total income of £1,027,515 and spent £1,181,255. The District sold Oxford Place, and the Merton Road manse and there was a loss on disposal of these assets of £94,471. There was a revaluation gain on the other manses of £85,000.There was therefore a net movement in funds of £ (163,211) for the year and total reserves carried forward of £4,489,441.

The trustees of the District have every reason to believe that the District is a going concern, principally because circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

The District holds a number of freehold properties being:

- the Chair's manse in Idle.
- The manse in Leeds used by the Mission enabler/ Leeds Sanctuary Presbyter
- the Touchstone property which is used as the District administrative base.
- Conistone Hostel.
- The manse used by the Leeds Universities' Chaplain.

The District has the following principal sources of funds:

- Investment income and gains.
- Levies on the Circuit Model Trust Funds of circuits within the District.
- Assessments on circuits within the District.
- Grants and restricted resources from the Connexion.

These sums are used to administer the District and to provide grants to circuits, churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District by bringing more people to Christ or by providing facilities that might enable this to happen.

3.1 Investment Policy and Performance

Restricted funds and monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. These organisations take into consideration the social, environmental and ethical issues, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract favourable rates of interest.

There are no other benchmarks for the expected returns on investments at TMCP and CFB. The objective for the District is a rate of return at least as good as market rate.

3.2 Reserves level and policy

The Managing Trustees are responsible for ensuring, as far as is in their power, the continuing financial health of the District. This requires the keeping of sufficient funds to meet day to day expenses and to respond to unforeseen circumstances, risks and challenges which may arise.

Reserves Policy for Unrestricted General Fund (excluding properties).
The Managing Trustees' policy is to maintain the level of reserves at no more than six months of total resources expended. Where reserves vary from this level, the figure will be reported to the District Policy Committee for action to be taken, if considered necessary, to remedy the position.

Note: The General Fund (excluding properties) amounted to £558,308 at 31 August 2024 equivalent to just over eleven and a half months of resources expended.

Policy for Unrestricted District Advance Fund.
This fund is intended to support new initiatives in mission and ministry, outreach and evangelism. The District Policy Committee will determine annually the percentage split of the available funding between personnel and property. The District Grants

Committee, on behalf of the District Policy Committee, administers the fund in accordance with the stated priorities and procedures

Policy for Unrestricted Designated Funds.
The Managing Trustees' policy is to maintain Designated Funds, in accordance with their stated objectives.

Policy for Restricted Funds.
The Managing Trustees' policy is to maintain all Restricted Funds in accordance with their stated objectives as shown below.

- Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).

- Benevolence Fund has been set up for a specific restricted purpose.

- Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth. Each one has a specific restricted purpose.

- Leeds Methodist International House Fund: This fund arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District. It has been agreed this should fund the Yorkshire West District's share of the cost of the University Chaplain.

- Conistone: Funds to be expended in the running and maintenance of Conistone Hostel. Tariffs are set at an appropriate level in order to maintain an adequate balance.

- Touchstone restricted funds relate to the Counselling services which are continuing .

- Leeds Extension Society: exists to provide small loans and grants to churches and Circuits within the former Leeds District .

- Leeds Methodist Choir: rehearses and performs an annual concert.

3.3 Risk management

The Managing Trustees have examined the major strategic and operational risks facing the District and have established the necessary systems to manage or mitigate these risks. In particular:

- Suitable insurance cover is in place.
- The District's finances are kept under review.
- The District has adopted the Methodist Church Safeguarding Policy and ensured it is rolled out to the circuits and churches. It has a District Safeguarding Officer (DSO) and an Assistant DSO. Appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the District, circuits and churches.
- The District Safeguarding Advisory Group continues to monitor risks and will seek professional advice where necessary.

3.4 Collaborative arrangements with connected charities

The District's main source of funding was the assessment obtained from each circuit within the District based on the membership and staffing levels of the circuit and this was used to defray the cost of administering the District.

The District also obtained from each Circuit with a reserve in its Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). This was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from circuits within the District the circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds receivable by the District as agent are not recognised in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

3.5 Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

4 Trustees' responsibilities

For each financial year ending on 31 August, the Managing Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method.
- make judgements and estimates that are reasonable and prudent.
- follow applicable accounting standards.
- prepare accounts to comply with the Charities SORP.

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees at the time when this Trustees' Report is approved, have confirmed that:

- so far as that Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that the Trustees have taken all the steps that ought to have been taken as Trustees, in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

5 Structure, governance and management

The District is an unincorporated charitable association governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commission on 4 December 2009.

5.1 Structure

Circuits are the co-ordinating charities for local groups of churches. Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the circuit. Most decisions for this purpose are made at, or ratified by, the Circuit Meeting.

A District is the co-ordinating charity for a group of contiguous circuits and makes its decisions at the half yearly synods.

The Methodist Conference meets once each year as the supreme denominational body for all the Methodist Churches.

a) Overall regulatory authority rests with the Methodist Conference.

b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual circuits within the District.

c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.

d) The District passes regulatory control down to circuit level for local implementation by the superintendent minister, ministerial staff and circuit stewards, and regulatory authority is delegated to the circuit meeting for certain matters.

e) The circuit meeting passes regulatory control down to church councils for local implementation by the presbyter, the church stewards, and other officers, and this regulatory authority is then exercised by church councils as managing trustees of their charity.

5.2 Purpose of the District

The mission of the Methodist Church is the advancement of the Christian faith in accordance with its doctrinal standards and discipline. The District is an umbrella organisation constituted to advance the mission of the Church in Yorkshire West by providing support for circuits, offering resources, finance, personnel and expertise. The District is also responsible for the deployment and oversight of the various ministries of the church locally. All this is carried out as a response to "Our Calling" adopted by the Methodist Conference of 2000 in Huddersfield and "Priorities of the Methodist Church" adopted by the Methodist Conference of 2004 in Loughborough. The Synod and District Policy Committee are the operating bodies representing circuits and they provide the link with the Connexion. The District Synod appoints the Managing Trustees who are normally the members of the District Policy Committee.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team, at Methodist Church House, 25 Tavistock Place, London, WC1H 9SF to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. Membership comprises: Chair of District (ex officio), Synod Secretary (ex officio), named District Officers and one nominated representative from each Circuit, alternating lay and ministerial (presbyteral/deacon) terms wherever possible.

The District Policy Committee normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, lay employment, the District office, stationing, safeguarding, authorisations to preside at communion and extensions to local preacher training.

5.4 Responsibilities of the District Policy Committee

a) To formulate and promote policies which will advance the mission of the Church in the circuits and local churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local churches and circuits having exceptional problems.

b) To encourage inter-circuit and ecumenical co-operation.

c) To act in an executive capacity in matters remitted to the Committee by the Synod.

d) To keep within its purview all District concerns not dealt with elsewhere.

e) To contribute and respond to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind.

f) To be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion.

g) To constantly be aware of the public benefit guidance issued by the Charity Commission.

5.5 District Properties

The Managing Trustees receive reports annually on:

- the state of the District properties .
- any remedial work and improvements carried out during the past year.
- any proposed further work to be undertaken, as advised.

5.6 Auditors

Azets Audit Services is not seeking re-appointment as auditors of the charity.

6 Reference and Administrative Details

6.1 Name of the charity:

The Methodist Church Yorkshire West District

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

Touchstone Centre
4 Easby Road
Bradford
BD7 1QX
01274 442670
www.yorkshirewestmethodist.org.uk

6.4 Chair of the District
Revd Kerry Tankard

6.5 Secretary of the Synod
Caroline Stead

6.6 Assistant Secretary of the Synod
Lesley Whitaker

6.7 District Treasurer
Alan Wittrick

6.8 Names of Charity Trustees

The following served as charity trustees throughout part or all of the year 2023-24 or were trustees at the time of this report being approved:

Chair of District	Revd Kerry Tankard
Synod Secretary	Caroline Stead
	Revd Melvyn Kelly
DPC Secretary	Wendy Bentley retired 31 August 2024
	Lesley Whitaker from 1 September 2024
District Treasurer	Alan Wittrick
Lay Stationing Representative	Claire Corp
District Youth Work Coordinator	Laura Tunnacliffe until 31 August 2025
Methodist Council Representative	Revd Becki Stennett until 31 August 2024
Grants Officer	Peter Finneran
Rural Lead	Revd Andrew Webb until 31 August 2024
	Revd Kathie Heathcoat from 1 September 2024
Missional Communities Enabler	Revd David Goodall until 31 August 2025
Representing Leeds S&W	Revd Jo Lightowler 1 September 2023
Leeds N & E	Revd George Bailey (1 September 2023 until 31 August 2025).
	Revd Tanya Short from 1 September 2025
Denby Dale & Clayton West	Dr Ian Morris 1 September 2023
Wharfedale & Aireborough	Michael Noble
Aire & Calder	Heather Turner 1 September 2023
Skipton & Grassington	Revd Dr Tracey Darling until 31 August 2024

	Revd Susan McIvor from 1 September 2024 to 31 August 2025
	Revd Tim Perkins from 1 September 2025
Settle	Revd Tim Broughton
Airedale	Peter Howarth until 31 August 2024
	Graham Iliff from 1 September 2024
Bradford North	Revd Nick Blundell until 31 August 2025
Bradford South	Revd Graeme Dutton 1 September 2023
Calderdale	Patricia Astwood 1 September 2023
Huddersfield	Barbara Hutchinson
N Kirklees & Morley	Revd Dr David Barker

No charity trustee claims exemption of his or her name.

6.9 Bankers:

Charities Aid
Foundation (CAF)
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Central Finance Board - the
Methodist Church (CFB)
9 Bonhill Street
London
EC2A 4PE

6.10 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.11 Accountancy Support

Sleigh & Story Ltd
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

6.12 Auditors

Azets Audit Services Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Approvals

The Trustees' Report and the Financial Statements were approved by the Managing Trustees on

10 December 2025

Signed on behalf of the DPC, as authorised:

Revd Kerry Tankard
District Chair Date:

Alan Wittrick
District Treasurer Date: 11/12/2025

7.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2023-24	Total 2022-23
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	11.1	62,350			295	62,645	59,108
Income from Charitable Activites:							
Assessments on circuits	11.2	163,800				163,800	154,405
From Circuit Model Trust Funds			192,677			192,677	219,600
Contribution to the cost of the Chair	11.3				49,075	49,075	38,582
Connexional Advance & Property Fund			328,430			328,430	154,385
		163,800	521,107	-	49,075	733,982	566,972
Income from Investments		29,021	62,241	41,527	1,416	134,205	38,623
Other	11.4	95,595			1,088	96,683	72,867
Sale of Properties						-	-
Total		**350,766**	**583,348**	**41,527**	**51,874**	**1,027,515**	**737,570**
Expenditure on Activities:							
Grants and donations	11.5	17,313	466,762		143	484,218	361,172
Salaries and associated costs	11.6	345,639			80,753	426,392	319,077
Property:	11.8	128,546				128,546	131,111
Office expenses	11.9	16,917				16,917	38,573
Synods, committees, Conference		3,409			-	3,409	2,575
Other outgoings:						-	
- Projects		38,049			2,971	41,020	23,870
- Sundry	11.10	30,707	2,441		47,605	80,753	100,841
Total charitable expenditure		**580,580**	**469,203**	**-**	**131,472**	**1,181,255**	**977,219**
Net income/(expenditure) before transfers		**(229,814)**	**114,145**	**41,527**	**(79,598)**	**(153,740)**	**(239,649)**
Transfers between funds	11.11	(1,399,393)	(114,923)	1,437,406	76,910	-	-
Net income/(expenditure)		(1,629,207)	(778)	1,478,933	(2,688)	(153,740)	(239,649)
Revaluation gains/(losses)	11.12	85,000	-	-	-	85,000	(420,000)
Profit/(loss) on disposal of tangible fixed assets	11.12	(94,471)	-	-	-	(94,471)	-
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		(1,638,678)	(778)	1,478,933	(2,688)	(163,211)	(659,649)
Reconciliation of funds:							
Total funds brought forward		4,170,986	157,624	-	324,042	4,652,652	5,312,301
Total funds carried forward		**2,532,308**	**156,846**	**1,478,933**	**321,354**	**4,489,441**	**4,652,652**

7.2 Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	11.1	38,683			20,425	59,108	1,956,052
Income from Charitable Activites:							
Assessments on circuits	11.2	154,405				154,405	149,588
From Circuit Model Trust Funds			219,600			219,600	159,163
Contribution to the cost of the Chair	11.3				38,582	38,582	42,741
Connexional Advance & Property Fund			154,385			154,385	204,442
		154,405	373,985	-	38,582	566,972	555,934
Income from Investments		11,308	27,377		(62)	38,623	6,408
Other	11.4	58,677	14,190			72,867	43,501
Sale of Properties						-	-
Total		**263,073**	**415,552**	**-**	**58,945**	**737,570**	**2,561,895**
Expenditure on Activities:							
Grants and donations	11.5	12,962	343,497		4,713	361,172	309,990
Salaries and associated costs	11.6	249,034			70,043	319,077	330,443
Property:	11.8						
- Manses		26,134			5,430	31,564	13,206
- Other property		28,955			12,969	41,924	13,365
- Insurance, utilities		57,623				57,623	54,717
Purchase of Properties						-	-
Office expenses	11.9	31,560			7,013	38,573	12,443
Synods, committees, Conference		2,575				2,575	892
Other outgoings:							
- Projects		19,932			3,938	23,870	55,385
- Sundry	11.10	55,058	2,065		43,718	100,841	120,917
Total charitable expenditure		**483,833**	**345,562**	**-**	**147,824**	**977,219**	**911,358**
Net income/(expenditure) before transfers		**(220,760)**	**69,990**	**-**	**(88,879)**	**(239,649)**	**1,650,537**
Transfers between funds	11.11	(103,757)	20,589	-	83,168	-	-
Adjustment transfers between funds	13	216,412	-	(152,845)	(63,567)	-	-
Net income/(expenditure)		(108,105)	90,579	(152,845)	(69,278)	(239,649)	1,650,537
Revaluation gains/(losses)		(420,000)	-	-	-	(420,000)	-
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		(528,105)	90,579	(152,845)	(69,278)	(659,649)	1,650,537
Reconciliation of funds:							
Total funds brought forward		4,699,091	67,045	152,845	393,320	5,312,301	3,661,764
Total funds carried forward		**4,170,986**	**157,624**	**-**	**324,042**	**4,652,652**	**5,312,301**

8.1 Balance Sheet

AS AT 31 AUGUST 2024

	Notes	General Funds (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2024 £	Total 2023 £
Tangible Fixed Assets							
Manse and other property	11.12	1,974,000				**1,974,000**	**4,011,000**
Total fixed assets		**1,974,000**	**-**	**-**	**-**	**1,974,000**	**4,011,000**
Current Assets							
Debtors and Prepayments	11.13				10,200	**10,200**	4,607
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.14	468,145	1,095,629	1,478,933	229,583	**3,272,290**	1,460,020
Cash at Bank and in hand	11.15	126,007			81,646	**207,653**	109,319
Total current assets		**594,152**	**1,095,629**	**1,478,933**	**321,429**	**3,490,143**	**1,573,946**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.16	35,844	644,833		75	**680,752**	469,268
Loans to the District	11.17					**-**	98,955
Net current (liabilities)/assets		**558,308**	**450,796**	**1,478,933**	**321,354**	**2,809,391**	**1,005,723**
Total assets less current liabilities		**2,532,308**	**450,796**	**1,478,933**	**321,354**	**4,783,391**	**5,016,723**
Long term liabilities							
Grants payable	11.18		293,950			**293,950**	364,071
Other liabilities due after 1 year						**-**	-
Net assets		**2,532,308**	**156,846**	**1,478,933**	**321,354**	**4,489,441**	**4,652,652**
Funds of the District							
General Fund (Unrestricted)	11.19	**2,532,308**				2,532,308	4,170,986
District Advance Fund (Unrestricted)	11.19		**156,846**			156,846	157,624
Designated Funds (Unrestricted)	11.19			**1,478,933**		1,478,933	-
Total unrestricted funds		**2,532,308**	**156,846**	**1,478,933**		**4,168,087**	**4,328,610**
Restricted Funds	11.20				**321,354**	321,354	324,042
Total Funds		**2,532,308**	**156,846**	**1,478,933**	**321,354**	**4,489,441**	**4,652,652**

The financial statements were approved by the board of trustees.

Signed

Alan Wittrick
Trustee and District Treasurer

Dated: 11/12/2025

8.2 Balance Sheet

AS AT 31 AUGUST 2023

	Notes	General Funds (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2023 £	Total 2022 £
Tangible Fixed Assets							
Manse and other property	11.12	4,011,000	-	-	-	**4,011,000**	**4,431,000**
Total fixed assets		**4,011,000**	-	-	-	**4,011,000**	**4,431,000**
Current Assets							
Debtors and Prepayments	11.13				4,607	**4,607**	19,201
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.14	222,832	928,163		309,025	**1,460,020**	1,563,452
Cash at Bank and in hand	11.15	49,129	49,780		10,410	**109,319**	66,886
Total current assets		**271,961**	**977,943**	-	**324,042**	**1,573,946**	**1,649,539**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.16	13,020	456,248			**469,268**	371,464
Loans to the District	11.17	98,955				**98,955**	98,955
Net current (liabilities)/assets		**159,986**	**521,695**	-	**324,042**	**1,005,723**	**1,179,120**
Total assets less current liabilities		**4,170,986**	**521,695**	-	**324,042**	**5,016,723**	**5,610,120**
Long term liabilities							
Grants payable	11.18		364,071			**364,071**	297,819
Other liabilities due after 1 year						-	-
Net assets		**4,170,986**	**157,624**	-	**324,042**	**4,652,652**	**5,312,301**
Funds of the District							
General Fund (Unrestricted)	11.19	**4,170,986**				4,170,986	4,699,091
District Advance Fund (Unrestricted)	11.19		**157,624**			157,624	67,045
Designated Funds (Unrestricted)				-		-	152,845
Total unrestricted funds		**4,170,986**	**157,624**	-		**4,328,610**	**4,918,981**
Restricted Funds	11.20				**324,042**	324,042	393,320
Total Funds		**4,170,986**	**157,624**	-	**324,042**	**4,652,652**	**5,312,301**

9 Cash flow statement for the year ended 31 August 2024

Statement of cash flows	Note	2024 £	2023 £
Cash from operating activities			
Net cash used in operating activities		**(251,130)**	**(100,616)**
Cash flows from investing activities			
Dividends,interest and rents from investments		134,205	39,617
Proceeds from the sale of property,plant and equipment		2,027,529	-
Purchase of property,plant and equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of investments		-	-
Purchase of investments		-	-
Other		-	-
Net cash provided by investing activities		**2,161,734**	**39,617**
Cash flows from financing activities			
New borrowing		-	-
Repayments of borrowing			
Net cash used in financing activities		**-**	**-**
Change in cash and cash equivalents in the reporting period		1,910,604	(60,999)
Cash and cash equivalents at the beginning of the reporting period		1,569,339	1,630,338
Cash and cash equivalents at the end of the reporting period		**3,479,943**	**1,569,339**

Reconciliation of net income to net cash flow from operating activities	2024 £	2023 £
Net income for the reporting period	(163,211)	(647,358)
Adjustments for:		
Depreciation and amortisation charges	-	-
Profit on the sale of fixed assets	-	-
Non-cash donations	-	-
Interest received	(134,205)	(39,617)
Loss on the sale of fixed assets	94,471	-
Revaluation of fixed assets	(85,000)	420,000
Gains on investments	-	-
Decrease/(increase) in stocks	-	-
(increase)/decrease in debtors	(5,593)	2,303
increase/(decrease) in creditors	42,408	164,056
Net cash used in operating activities	**(251,130)**	**(100,616)**

Analysis of cash and cash equivalent	2024 £	2023 £
Cash in hand	3,479,943	1,569,339
Short term deposit (less than 3 months)		
Total cash and cash equivalents	**3,479,943**	**1,569,339**
	-	-

10 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 11

i Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

ii Public benefit entity

The West Yorkshire District 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.

iii 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, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not included into these financial statements. The managing Trustees do, however, have oversight of three projects within the District – Touchstone, Conistone Hostel and Leeds Sanctuary – and those accounts have been included, as have the accounts for:

- Leeds Methodist Choir
- Leeds Extension Society

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 11.3. A similar figure appears in the Expenditure at Note 11.6.

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

The District acts as agent in two matters:

- the collection of quarterly assessments from circuits which are paid to the MCF
- the payment of expenses of delegates from the District to the Methodist Conference

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP, the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure
This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the District to pay out resources.

ix Grants
Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

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

xi Tangible fixed assets
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at estimated realisable value, of which the land component is deemed to be 50%. The properties have been reviewed for impairment.

xii Investments
Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

xiii Debtors and creditors: bank and cash
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. 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 account balances are shown at the realisable values.

xiv Methodist Church Fund
The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xv Chair's manse costs
The District is required to provide accommodation for the Chair of District and his/her family. The District bears the cost of repairs, maintenance, building insurance, council tax and water charges. These costs are not shown separately as benefits-in-kind as HMRC does not seek to tax these receipts.

xvi Funds reclassification
The Trustees have reassessed the purpose and restrictions of all the individual funds within the consolidation of these accounts. As a result, the list of restricted accounts has been revised. In addition no funds are now classified as designated funds that were previously classified in this way have been moved into general unrestricted. The movements from these reclassifications are shown in Note 13 to the accounts in the column marked 'adjustments/transfers'.

xvii Oxford place
Following the sale of Oxford Place in 2023/24, the trustees have agreed that the sale proceeds less appropriate costs will be passed on to Leeds Sanctuary in due course over a number of years. They have therefore decided to create a new designated fund for this purpose.

11 Notes to the Accounts

11.1 Donations and legacies

2024

		General unrestricted	DAF	Designated	Restricted	Total
Training		225	-	-	-	225
Benevolence		120	-	-	295	415
Leeds Sanctuary		20,835	-	-	-	20,835
Touchstone		6,905	-	-	-	6,905
Connexion		14,377				14,377
Bradford 2025		10,000				10,000
Conistone		1,750				1,750
Our Calling		-	-	-	-	-
Safeguarding		8,138	-	-	-	8,138
	Total	62,350	-	-	295	62,645

2023

		General unrestricted	DAF	Designated	Restricted	Total
Training		135	-	-	-	135
Benevolence		-	-	-	425	425
Leeds Sanctuary		870	-	-	-	870
Touchstone		37,678	-	-	-	37,678
Our Calling		-	-	-	20,000	20,000
Safeguarding		-	-	-	-	-
	Total	38,683	-	-	20,425	59,108

11.2 Assessments on circuits

All Circuits paid their assessments to the District: the amount paid includes a sum £163,800(2022-23 £154,405) to defray the costs of running the District and a contribution £766,475 (2022-23 £738,592) to the Methodist Church Fund towards the cost of running the Connexion. The sum collected for and remitted to the MCF does not appear elsewhere in these financial statements.

An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members. The annual meeting of Circuit Treasurers, together with the District Treasurer, agrees appropriate capping levels for both increases and decreases, in order to achieve the aggregate level of assessments required to meet the District and MCF budget.

11.3 Contribution to the cost of the Chair

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2023-24	2022-23
Stipend of Chair of District	38,775	26,928
Employer's National Insurance contributions	4,096	3,576
Employer's pension contributions	6,204	8,078
Cash cost paid by the Connexion (see SOFA, line 7)	*49,075*	*38,582*
Notional estimate of cost of providing manse	16,000	16,000
Chair's expenses	1,117	7,244
Total cost	**66,192**	**61,826**

Since the stipend-related costs above (i.e. £49,075) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). This is a 'benefit in kind' to the District. It should be noted that the chair is required to occupy the District manse. The manse is provided by District and the District maintains the property. The sum of £16,000 was determined by research of local letting agents on the internet and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the DPC.

11.4 Other

2024

	General unrestricted	DAF	Designated	Restricted	Total
General	57,966	-	-	1,088	59,054
Conistone	24,826	-	-	-	24,826
Leeds Choir	5,019	-	-	-	5,019
Leeds Ext Society	7,784	-	-	-	7,784
Total	95,595	-	-	1,088	96,683

2023

	General unrestricted	DAF	Designated	Restricted	Total
General	37,523	14,190	-	-	51,713
Conistone	8,911	-	-	-	8,911
Leeds Choir	6,639	-	-	-	6,639
Leeds Ext Society	5,604	-	-	-	5,604
Tot	58,677	14,190	-	-	72,867

11.5 Grants and Donations

2024

	General unrestricted	DAF	Designated	Restricted	Total
General fund	2,685	-	-	-	2,685
Training	9,762	-	-	-	9,762
CDiM	2,758	-	-	-	2,758
Benevolence	-	-	-	143	143
Bradford	-	-	-	-	-
DAF	-	466,762	-	-	466,762
MWiB	2,108	-	-	-	2,108
Grievance	-	-	-	-	-
Illingworth OM	-	-	-	-	-
L&D Forum	-	-	-	-	-
Total	17,313	466,762	-	143	484,218

2023

	General unrestricted	DAF	Designated	Restricted	Total
General fund	350	-	-	-	350
Training	7,753	-	-	-	7,753
CDiM	2,026	-	-	-	2,026
Benevolence	-	-	-	1,544	1,544
Bradford	-	-	-	127	127
DAF	-	343,497	-	-	343,497
MWiB	-	-	-	3,027	3,027
Grievance	2,283	-	-	-	2,283
Illingworth OM	-	-	-	15	15
L&D Forum	550	-	-	-	550
Total	12,962	343,497	-	4,713	361,172

General Fund	Grant to Leeds University Chaplaincy.
Training	Paid to individuals in line with their responsibilities.
CDiM	Provided to ministers on application.
Benevolence	Paid to individuals at the sole discretion of the District Chair.
Bradford	An agreed transfer to Touchstone from the Bradford Fund.
DAF	Property and mission grants are made to institutions.
MWiB	Paid to appropriate worthy causes.

No support costs were allocated grant making activities.

11.6 Salaries and associated costs

2024

	General unrestricted	DAF	Designated	Restricted	Total
Chair of District	-	-	-	49,075	49,075
Office	67,583	-	-	-	67,583
Youth coordinator	11,071	-	-	-	11,071
Safeguarding	55,067	-	-	-	55,067
Leeds Sanctuary	104,087	-	-	-	104,087
Missional Community	-	-	-	21,616	21,616
ONE programme	-	-	-	-	-
University Chaplaincy	43,387	-	-	-	43,387
Touchstone	12,616	-	-	10,062	22,678
District Property Sec	51,828	-	-	-	51,828
Total	345,639	-	-	80,753	426,392

Salaries		
Gross salaries		259,616
Employers NI		21,255
Employers pension		13,288
Stipends		
Gross salaries		60,888
Employers NI		5,996
Employers pension		16,274
Chair of District		49,075
Total		426,392

The Chair of the District is not on the District payroll but is included above because the postholder is 'a benefit in kind' to the District. See Note 11.3 for more information.

2023

		General unrestricted	DAF	Designated	Restricted	Total
Chair of District		-	-	-	38,582	38,582
Office		50,408	-	-	-	50,408
Youth coordinator		16,253	-	-	-	16,253
Safeguarding		43,959	-	-	-	43,959
Leeds Sanctuary		95,335	-	-	-	95,335
Missional Community		-	-	-	16,910	16,910
ONE programme		9,260	-	-	-	9,260
University Chaplaincy		33,819	-	-	-	33,819
Touchstone		-	-	-	14,551	14,551
District Property Sec		-	-	-	-	-
	Total	249,034	-	-	70,043	319,077

Salaries		
Gross salaries		186,316
Employers NI		12,838
Employers pension		7,965
Stipends		
Gross salaries		53,856
Employers NI		5,033
Employers pension		14,487
Chair of District		38,582
	Total	319,077

No employees received employee benefits that totalled more than £60,000 for both the current and prior year. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

- In addition to the Chair of District, who undertakes the primary executive role within the District, five other members of the District Policy Committee were in receipt of payment for work undertaken on behalf of the District.
- Two of the Trustees are employees of the District with total salaries of £47,077 plus £0 expenses (2022-23 £59,039 plus £0 expenses).

Average number of employees in 2023-24 was 14 (2022-23: 18).

11.7 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.
On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

The Connexion accounts for both the MMPS and PASLEMC pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts.

The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficits on these schemes can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

11.8 Property costs

2024

	General unrestricted	DAF	Designated	Restricted	Total
Manses	61,213	-	-	-	61,213
Other property	48,461	-	-	-	48,461
Insurance, utilities etc	18,872	-	-	-	18,872
Total	128,546	-	-	-	128,546

2023

	General unrestricted	DAF	Designated	Restricted	Total
Manses	26,134	-	-	5,430	31,564
Other property	28,955	-	-	12,969	41,924
Insurance, utilities etc	57,623	-	-	-	57,626
Total	112,712	-	-	18,399	131,111

11.9 Office expenses

2024

	General unrestricted	DAF	Designated	Restricted	Total
Other	9,987	-	-	-	9,987
Touchstone	544	-	-	-	544
Leeds Sanctuary	6,386	-	-	-	6,386
Total	16,917	-	-	-	16,917

2023

	General unrestricted	DAF	Designated	Restricted	Total
Other	16,823	-	-	-	16,823
Touchstone	-	-	-	7,013	7,013
Leeds Sanctuary	14,737	-	-	-	14,737
Total	31,560	-	-	7,013	38,573

11.10 Other outgoings – Sundry

2024

	General unrestricted	DAF	Designated	Restricted	Total
General	1	2,441	-	85	2,527
Touchstone	3,682	-	-	1,771	5,453
Conistone	-	-	-	10,733	10,733
Leeds Choir	-	-	-	7,175	7,175
Leeds Ext Society	-	-	-	7,605	7,605
Leeds Sanctuary	-	-	-	-	-
Consultancy	7,224	-	-	20,236	27,460
Year End Accounts	3,000	-	-	-	3,000
Audit	16,800	-	-	-	16,800
Total	30,707	2,441	-	47,605	80,753

2023

	General unrestricted	DAF	Designated	Restricted	Total
General	4,591	2,065	-	501	7,157
Touchstone	1,477	-	-	7,789	9,266
Conistone	-	-	-	5,707	5,707
Leeds Choir	-	-	-	5,270	5,270
Leeds Ext Society	-	-	-	10,500	10,500
Consultancy	35,970	-	-	13,951	49,921
Year End Accounts	2,220	-	-	-	2,220
Audit	10,800	-	-	-	10,800
Total	55,058	2,065	-	43,718	100,841

11.11 Transfers between funds

2024

	General unrestricted	DAF	Designated	Restricted
Touchstone	-	-	-	-
Conistone	(24,826)	-	-	24,826
Leeds Choir	(5,019)	-	-	5,019
Leeds Extension Society	(7,784)	-	-	7,784
Pentecost Party	-	-	-	-
Oxford Place	(1,537,406)	100,000	1,437,406	-
DAF	229300	(229,300)	-	-
Our Calling	(54210)	14,377	-	39,833
Leeds Sanctuary	-	-	-	-
Bradford	552	-	-	(552)
	(1,399,393)	(114,923)	1,437,406	76,910

2023

	General unrestricted	DAF	Designated	Restricted
Touchstone	(62,014)	-	-	62,014
Conistone	(8,911)	-	-	8,911
Leeds Choir	(6,639)	-	-	6,639
Leeds Extension Society	(5,604)	-	-	5,604
Pentecost Party	(20,589)	20,589	-	-
Oxford Place	-	-	-	-
DAF	-	-	-	-
Our Calling	-	-	-	-
Leeds Sanctuary	-	-	-	-
Bradford	-	-	-	-
	(103,757)	20,589	-	83,168

The General Fund budget allows for the contributions to a number of designated and restricted funds in relation to the business of the District. Furthermore, grants are allocated to a number of designated and restricted funds from the DAF.

11.12 Tangible fixed assets

	Buildings	Total
Realisable value B/Fwd	4,011,000	4,011,000
Additions	-	-
Disposals	(2,122,000)	(2,122,000)
Revaluation	85,000	85,000
Realisable value C/Fwd	1,974,000	1,974,000

Assessed realisable value		
District Manse	38 Longlands, Bradford	£430,000
	2 West Parade, Leeds	£542,000
	167 Otley Road, Leeds	£602,000
Touchstone House	4 Easby Road, Bradford	£250,000
Conistone Hostel and Chapel		£150,000
		£1,974,000

The combined insurance value of the above properties approximates to £6,171,711.

The trustees have reassessed the value of all the properties set out above as at the end of August 2024 on the recommendation of the District Property Administrator. The values are based on survey reports for Touchstone House and Conistone Hostel, the selling price of Oxford Place and internet comparison sites for comparable properties for each of the manses. This has resulted in a revaluation increase of £85,000 as shown above.

11.13 Debtors and Prepayments

2024

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	-	-
Other Debtors (Due Within 1 Year)	-	-	-	10,200	10,200
Other Debtors (Due After 1 Year)	-	-	-	-	-
Total	-	-	-	10,200	10,200

2023

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	-	-
Other Debtors (Due Within 1 Year)	-	-	-	4,607	4,607
Other Debtors (Due After 1 Year)	-	-	-	-	-
Total	-	-	-	4,607	4,607

11.14 Trustees for Methodist Church Purposes

The following funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month:

District Advance Fund
Bradford Fund
Illingworth Youth
Illingworth OM
Leeds Methodist International House
District properties

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

11.15 Central Finance Board (CFB) and Cash at Bank

The District has two current accounts at HSBC plc and one at CAF Bank, both authorised institutions. The sums held on those accounts are immediately available. In addition the District has three deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

11.16 Creditors and Accruals

2024

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		16,800	-	-	-	16,800
Grants payable		-	644,833	-	-	644,833
Trade creditors		19,044	-	-	75	19,119
	Total	35,844	644,833	-	75	680,752

2023

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		13,020	-	-	-	13,020
Grants payable		-	456,248	-	-	456,248
	Total	13,020	456,248	-	-	469,268

11.17 Loans to the District

In 2019-20 and 2020-21 a number of circuits and churches made loans to the District for the purpose of funding the developing work in the city centre of Leeds through the work of Leeds Methodist Mission (LMM). Since the sale of Oxford Place, these loans have all been repaid in 2023/24.

11.18 Grant Commitments and the District Advance Fund

The District's policy is to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

The grants included within creditors are due to be paid during the following years:

- 2024/25 - £644,833
- 2025/26 - £179,450
- 2026/27 - £52,500
- 2027/28 - £43,000
- 2028/29 - £19,000

11.19 Unrestricted Funds

General Fund
The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 75% of this fund is held as freehold properties.

DAF
This fund supports initiatives in mission and ministry, outreach and evangelism, and offers support for missional property projects.

Designated Fund

This fund contains the sales proceeds from Oxford Place. The trustees have designated this fund to provide annual grants to the new Leeds Sanctuary CIO.

11.20 Restricted Funds

Benevolence Fund
Provides financial support to ministers and lay people in need in the District.

Bradford
Balance of monies left from the sale of the former Eastbrook Hall, and used, when appropriate, for work in the city centre of Bradford.

Contribution to the Chair
Salary and associated costs of the Chair of the District who is funded from Central Methodist funds.

Illingworth Youth
Legacy for the support of work amongst young people in the District.

Illingworth OM
Legacy to support the work of the District either overseas or in conjunction with overseas partners.

Touchstone
Fund to support counselling services provided by Touchstone.

Conistone Hostel
Funds associated with the running of a hostel in the Yorkshire Dales providing accommodation to rent.

Extension Society
A fund available for loans and grants to support upkeep of Churches in the Leeds area.

Leeds Choir
Funds solely made available and used by the Methodist Choir in Leeds.

Our Calling
A fund to support the development of missional communities and to assist with resourcing churches.

Leeds MIH fund
A fund set up following the sale of the Leeds Methodist International House and used to support the work of university chaplaincy.

12 Investment management

During the year the District paid £1,763 to TMCP, the custodians of the District's investments (District Advance Fund, Bradford Fund, Illingworth Youth Fund, Illingworth OM Fund, Leeds MIH (2023: £1,763).

13 Summary of movements on significant individual funds

2024

Fund	Balance at 31 Aug 23	Income	Expenditure	Transfers	Revaluation	Profit/Loss on Disposal	Bal at 31 Aug 24
Unrestricted							
General	4,170,986	350,766	(580,580)	(1,399,393)	85,000	(94,471)	2,532,308
	4,170,986	**350,766**	**(580,580)**	**(1,399,393)**	**85,000**	**(94,471)**	**2,532,308**
Unrestricted - DAF							
DAF	157,624	583,348	(469,203)	(114,923)	-	-	156,846
	157,624	**583,348**	**(469,203)**	**(114,923)**	**-**	**-**	**156,846**
Unrestricted - Designated							
Oxford Place	-	41,527	-	1,437,406	-	-	1,478,933
	-	**41,527**	**-**	**1,437,406**	**-**	**-**	**1,478,933**
Restricted							
Benevolence	120	295	(107)	(39)	-	-	269
Bradford	11,806	811	(34)	(513)	-	-	12,070
Contribution to the Chair	-	49,075	(49,075)	-	-	-	-
Illingworth Youth	9,208	498	(26)	-	-	-	9,680
Illingworth OM	5,454	295	(16)	-	-	-	5,733
Touchstone	48,065	720	(11,873)		-	-	36,912
Conistone Hostel	9,980	-	(10,733)	24,826	-	-	24,073
MWiB	-	-	-	-	-	-	-
Extension Soc	150,380	-	(7,605)	7,784	-	-	150,559
Leeds Choir	6,604	-	(7,175)	5,019	-	-	4,448
Our Calling	79,091	-	(44,819)	39,833	-	-	74,105
Leeds MIH	3,334	180	(9)	-	-	-	3,505
	324,042	**51,874**	**(131,472)**	**76,910**	**-**	**-**	**321,354**
Total	**4,652,652**	**1,027,515**	**(1,181,255)**	**-**	**85,000**	**(94,471)**	**4,489,441**

The Methodist Church Yorkshire West District

2023

Fund	Balance at 31 Aug 22	Income	Expenditure	Transfers	Revaluation	Adjustment Transfers	Bal at 31 Aug 23
Unrestricted							
General	4,699,091	263,073	(483,833)	(103,757)	(420,000)	216,412	4,170,986
	4,699,091	**263,073**	**(483,833)**	**(103,757)**	**(420,000)**	**216,412**	**4,170,986**
Unrestricted - DAF							
DAF	67,045	415,552	(345,562)	(20,589)	-	-	157,624
	67,045	**415,552**	**(345,562)**	**(20,589)**	**-**	**-**	**157,624**
Unrestricted - Designated							
Designated	152,845	-	-	-	-	(152,845)	-
	152,845	**-**	**-**	**-**	**-**	**(152,845)**	**-**
Restricted							
Benevolence	4,115	425	(1,544)	-	-	(2,876)	120
Bradford	12,019	371	(532)	-	-	(52)	11,806
Contribution to the Chair	-	38,582	(38,582)	-	-	-	-
Illingworth Youth	11,805	287	(26)	-	-	(2,858)	9,208
Illingworth OM	5,299	170	(15)	-	-	-	5,454
Touchstone	89,866	-	(61,703)	62,014	-	(42,112)	48,065
Conistone Hostel	6,776	-	(5,707)	8,911	-	-	9,980
MWiB	3,027	-	(3,027)	-	-	-	-
Extension Soc	156,270	(994)	(10,500)	5,604	-	-	150,380
Leeds Choir	5,233	-	(5,270)	6,639	-	-	6,602
Our Calling	80,002	20,000	(20,911)	-	-	-	79,091
Leeds MIH	18,908	104	(9)	-	-	(15,669)	3,334
	393,320	**58,945**	**(147,824)**	**83,168**	**-**	**(65,567)**	**324,042**
Total	**5,312,301**	**737,570**	**(977,219)**	**-**	**(420,000)**	**-**	**4,652,652**

14 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Yorkshire West District has no significant influence over any of them. They are, therefore, not considered related parties.

15 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2022-23: nil).

17 Lease commitments

The District had commitments for the following:

- Photocopier/printer on 5-year lease from August 2024 at £71.09 + vat per quarter, commitment at 31 August 2024 is 5 years i.e. £1,706.20 (2023: £365).

18 Accountancy support and audit

An accrual £3,000 (2023: £2,220) has been made in respect of accountancy support; also an accrual of £13,800 (2023: £10,800) to cover audit costs.

19 Related Party Transactions

There were no related party transactions in either the year under review or the prior year with the exception of Trustee remuneration as disclosed in note 11.6.

20 Post Balance Sheet Events

On 1 April 2025, the Leeds Sanctuary entity within the District became a Charitable Incorporated Organisation (CIO) to be funded primarily by an annual grant from the District using its designated funds from the sale of Oxford Place. The trustees agreed to transfer all the funds in the bank accounts relating to Leeds Sanctuary to the new CIO on this date.

Name of District .....The Methodist Church Yorkshire West District ...
No,.....27.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of treasurer ..... Date 11/12/2025

Name and address of treasurer ..... ALAN WITTRICK, ...

.... Post Code..

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2024 were/will* be, presented to the District Policy Committee held on .....10 December 2025.....

Signature of the Chair of the meeting: .....

Name of the Chair of the meeting: ..KERRY TANKARD..... Date 11/12/2025...

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Use of our report

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

Alison Whalley (Senior Statutory Auditor)

for and on behalf of Azets Audit Services Ltd

Chartered Accountants

Statutory Auditor

Date: 22/12/25

Carlton House
Grammar School Street
Bradford
BD1 4NS

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales - Charity number 1133134

Accounts

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2023

The Methodist Church
Yorkshire West District

Contents

1		Objectives and activities
2		Achievements and performance
	2.1	2022-23
	2.2	Plans for future years
3		Financial review
	3.1	Investment Policy and Performance
	3.2	Reserves level and policy
	3.3	Risk management
	3.4	Collaborative arrangements with connected charities
4		Trustees' responsibilities
5		Structure, governance and management
	5.1	Structure
	5.2	Purpose of the District
	5.3	Governance
	5.4	Responsibilities of the District Policy Committee
	5.5	District Properties
6		Reference and Administrative Details
7		Statements of Financial Activities (SOFA)
	7.1	2023
	7.2	2022
8		Balance Sheets
	8.1	2023
	8.2	2022
9		Cash Flow Statement
10		Accounting framework and accounting policies
11		Notes to the Accounts
12		Investment management
13		Summary of movements on individual funds
14		Connected organisations and related parties
15		Volunteer contributions
16		Capital commitments and contingent liabilities
17		Lease commitments
18		Accountancy support and audit
19		Related party transactions
20		Post balance sheet events
21		Declaration and Auditor's report

Trustees' Annual Report 2022/2023

1. Objectives and activities

The Yorkshire West Methodist District is part of the Methodist Church in Great Britain and exists to inspire, equip, and resource the circuits and churches of the District to support them in living out the calling of the Methodist Church to respond to the Gospel of God's love in Christ.

Through this working in partnership we seek, with God's help, to be a growing, evangelistic, justice seeking, inclusive and safe church living out its discipleship and mission.

This purpose is derived from a number of documents published by the Methodist Church:

1. The Methodist Church Standing Orders (SO400A) which speaks about the primary purpose of the District.

2.' Our Calling'

3. 'The God for All Evangelism and Growth Strategy'

We understand a growing, evangelistic, justice seeking, inclusive and safe church living out its discipleship and mission to mean:

Growing: where relationships with God and others are nurtured and deepen and where more people increasingly join a shared life of following Jesus.

Evangelistic: where the Good News of Jesus is shared in words and actions and people are invited, encouraged and equipped to commit to following Jesus in day to day life.

Justice seeking: where attitudes and structures that marginalise others are challenged, and Christians join with others in prayer and action for peace, mercy, justice, equality and the flourishing of all creation.

Inclusive and safe: where all are welcome, diversity is celebrated not condemned, participation is enabled not held back, and our welcome protects the safety and wellbeing of all.

2 Achievements and performance

In 2022 the District adopted a new strategy for the next 5 years of its work, focussed on equipping, resourcing, and inspiring the circuits and churches of the District in their mission, worship, and service. There was a restructuring of several teams in the District which are now shaped to oversee these streams of work and the priorities that come from them.

In the first year of the new strategy, we have been able to make progress in a number of areas under these various priorities.

Inspiring Mission and Ministry:

We have developed our means of communication within the District, becoming better at sharing information, developing communication methods, targeting information, sharing good news, and using gatherings such as the Synod to inspire churches and circuits in their work.

Equipping Mission and Ministry:

We have continued to seek ways to resource churches and circuits using a 'Methodist Way of Life'. We have developed new ways of enabling circuits to consider which churches may be becoming vulnerable and, if they are to close, what things might need to be addressed to safeguard discipleship and mission.

We have this year declared a Climate Emergency and developed a policy to consider how we as a District reduce our climate impact.

This year we have continued to develop our understanding of digital mission and church, and resources are being developed to enable greater digital engagement in circuits.

We made the decision this year to end the One Opportunity Programme, instead targeting resources into working differently with circuits and addressing how we enable youth participation and discipleship more broadly.

One significant change in the District's work was in the suspension of the work of Touchstone. While the counselling service it runs continued, all other work was suspended following multiple resignations. The District is addressing what this means and is developing a plan to use Touchstone as a means of engaging in Bradford 2025.

The District also continues to resource the work of Leeds Sanctuary, formerly the Leeds Methodist Mission. The Team at Sanctuary has grown and is continuing to develop work in areas of wellbeing, city centre mission and engagement, and

craftivism. The decision was also made to bring the Methodist Chaplain to the Universities of Leeds into relationship with Leeds Sanctuary from September 2023.

Resourcing Mission and Ministry:

The District has continued to develop the quality of its lay employment advice and resources, developing policies, providing expert guidance, and assisting in recruitment. It continues to look for areas of improvement.

Recognising the challenges in the District that exist around property management, development, and sales, the District consulted on recruiting for a new post of Missional Property Enabler. This post was supported by circuits in the District and the process resulted in the recruitment of a new District Officer.

Following a period of exploration around the future use of Oxford Place, it was determined that sale was the best option for the good of the District and the work of Leeds Sanctuary. Several options had been explored and proved unfruitful before the decision was made. Following a valuation and marketing, a variety of offers were received, and the Trustees accepted the offer which evidenced best value for the charity. Because of complications, the sale was not completed by the end of the year, however, it has been completed in the Connexional year 2023/4.

3 Financial review

During the year the District received total income of £737,570 and spent £977,219. Properties we also revalued resulting in a drop in value of £420,000. The overall net net loss for the year was £659,649 and total reserves carried forward of £4,652,652. There were no significant events during the year.

The trustees of the District have every reason to believe that the District is a going concern, principally because circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

The District holds a number of freehold properties being:

- the Chair's manse in Idle.
- the Touchstone Team Leader's Manse in Bradford which has been sold in 2023/2024.
- The manse in Leeds used by the Mission enabler/ Leeds Sanctuary Presbyter
- the Touchstone property which is used as the District administrative base.
- Conistone Hostel.

- The manse used by the Leeds Universities' Chaplain.
- Oxford Place, the old central mission church in Leeds . This property has been sold on 15 January 2024 .

The District has the following principal sources of funds:

- Investment income and gains.
- Levies on the Circuit Model Trust Funds of circuits within the District.
- Assessments on circuits within the District.
- Grants and restricted resources from the Connexion.

These sums are used to administer the District and to provide grants to circuits, churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District by bringing more people to Christ or by providing facilities that might enable this to happen.

3.1 Investment Policy and Performance

Restricted funds and monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. These organisations take into consideration the social, environmental and ethical issues, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract favourable rates of interest.

There are no other benchmarks for the expected returns on investments at TMCP and CFB. The objective for the District is a rate of return at least as good as market rate.

3.2 Reserves level and policy

The Managing Trustees are responsible for ensuring, as far as is in their power, the continuing financial health of the District. This requires the keeping of sufficient funds to meet day to day expenses and to respond to unforeseen circumstances, risks and challenges which may arise.

Reserves Policy for Unrestricted General Fund (excluding properties).
The Managing Trustees' policy is to maintain the level of reserves at no more than six months of total resources expended. Where reserves vary from this level, the figure will be reported to the District Policy Committee for action to be taken, if considered necessary, to remedy the position.

Note: The General Fund (excluding properties) amounted to £232,986 at 31 August 2023 equivalent to just over five and a half months of resources expended.

Policy for Unrestricted District Advance Fund.
This fund is intended to support new initiatives in mission and ministry, outreach and evangelism. The District Policy Committee will determine annually the percentage split of the available funding between personnel and property. The District Grants Committee, on behalf of the District Policy Committee, administers the fund in accordance with the stated priorities and procedures.

Policy for Unrestricted Designated Funds.
The Managing Trustees' policy is to maintain Designated Funds, in accordance with their stated objectives.

Policy for Restricted Funds.
The Managing Trustees' policy is to maintain all Restricted Funds in accordance with their stated objectives as shown below.

- Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).

- Benevolence Fund and EDEV Fund: Each of these funds has been set up for a specific restricted purpose.

- Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth. Each one has a specific restricted purpose.

- Leeds Methodist International House Fund: This fund arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District. It has been agreed this should fund the Yorkshire West District's share of the cost of the University Chaplain.

- Conistone: Funds to be expended in the running and maintenance of Conistone Hostel. Tariffs are set at an appropriate level in order to maintain an adequate balance.

- Touchstone restricted funds relate to the Counselling services which are continuing .

- Leeds Extension Society: exists to provide small loans and grants to churches and Circuits within the former Leeds District .

- Leeds Methodist Choir: rehearses and performs an annual concert.

3.3 Risk management

The Managing Trustees have examined the major strategic and operational risks facing the District and have established the necessary systems to manage or mitigate these risks. In particular:

- Suitable insurance cover is in place.
- The District's finances are kept under review.
- The District has adopted the Methodist Church Safeguarding Policy and ensured it is rolled out to the circuits and churches. It has a District Safeguarding Officer (DSO) and an Assistant DSO. Appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the District, circuits and churches.
- The District Safeguarding Advisory Group continues to monitor risks and will seek professional advice where necessary.
- One trustee was the subject of a Safeguarding concern, in January 2023. This concern arose outside of the work of the charity and did not relate to the activities of the charity. However, they were immediately suspended as a Trustee and then subsequently removed from the Trustee body.

3.4 Collaborative arrangements with connected charities

The District's main source of funding was the assessment obtained from each circuit within the District based on the membership and staffing levels of the circuit and this was used to defray the cost of administering the District.

The District also obtained from each Circuit with a reserve in its Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). This was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from circuits within the District the circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds receivable by the District as agent are not recognised in the financial statements because the funds are not within its control. No fee is

earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

3.5 Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

4 Trustees' responsibilities

For each financial year ending on 31 August, the Managing Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method.
- make judgements and estimates that are reasonable and prudent.
- follow applicable accounting standards.
- prepare accounts to comply with the Charities SORP.

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees at the time when this Trustees' Report is approved, have confirmed that:

- so far as that Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that the Trustees have taken all the steps that ought to have been taken as Trustees, in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

5 Structure, governance and management

The District is an unincorporated charitable association governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commission on 4 December 2009.

5.1 Structure

Circuits are the co-ordinating charities for local groups of churches. Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the circuit. Most decisions for this purpose are made at, or ratified by, the Circuit Meeting.

A District is the co-ordinating charity for a group of contiguous circuits and makes its decisions at the half yearly synods.

The Methodist Conference meets once each year as the supreme denominational body for all the Methodist Churches.

a) Overall regulatory authority rests with the Methodist Conference.

b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual circuits within the District.

c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.

d) The District passes regulatory control down to circuit level for local implementation by the superintendent minister, ministerial staff and circuit stewards, and regulatory authority is delegated to the circuit meeting for certain matters.

e) The circuit meeting passes regulatory control down to church councils for local implementation by the presbyter, the church stewards, and other officers, and this regulatory authority is then exercised by church councils as managing trustees of their charity.

5.2 Purpose of the District

The mission of the Methodist Church is the advancement of the Christian faith in accordance with its doctrinal standards and discipline. The District is an umbrella organisation constituted to advance the mission of the Church in Yorkshire West by providing support for circuits, offering resources, finance, personnel and expertise. The District is also responsible for the deployment and oversight of the various ministries of the church locally. All this is carried out as a response to "Our Calling"

adopted by the Methodist Conference of 2000 in Huddersfield and "Priorities of the Methodist Church" adopted by the Methodist Conference of 2004 in Loughborough. The Synod and District Policy Committee are the operating bodies representing circuits and they provide the link with the Connexion. The District Synod appoints the Managing Trustees who are normally the members of the District Policy Committee.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team, at Methodist Church House, 25 Tavistock Place, London, WC1H 9SF to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. Membership comprises: Chair of District (ex officio), Synod Secretary (ex officio), named District Officers and one nominated representative from each Circuit, alternating lay and ministerial (presbyteral/deacon) terms wherever possible.

The District Policy Committee normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, lay employment, the District office, stationing, safeguarding, authorisations to preside at communion and extensions to local preacher training.

5.4 Responsibilities of the District Policy Committee

a) To formulate and promote policies which will advance the mission of the Church in the circuits and local churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local churches and circuits having exceptional problems.

b) To encourage inter-circuit and ecumenical co-operation.

c) To act in an executive capacity in matters remitted to the Committee by the Synod.

d) To keep within its purview all District concerns not dealt with elsewhere.

e) To contribute and respond to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind.

f) To be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion.

g) To constantly be aware of the public benefit guidance issued by the Charity Commission.

5.5 District Properties

The Managing Trustees receive reports annually on:

- the state of the District properties .
- any remedial work and improvements carried out during the past year.
- any proposed further work to be undertaken, as advised.

5.6 Auditors

Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Naylor Wintersgill Limited, on 1 May 2023. A resolution proposing that Azets Audit Services Limited be reappointed will be put at a General Meeting.

6 Reference and Administrative Details

6.1 Name of the charity

The Yorkshire West District of the Methodist Church

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

Touchstone Centre
4 Easby Road
Bradford
BD7 1QX
01274 442670
www.yorkshirewestmethodist.org.uk

6.4 Chair of the District

Revd Kerry Tankard

6.5 Secretary of the Synod

Caroline Stead

6.6 Assistant Secretary of the Synod

Wendy Bentley

6.7 District Treasurer

Alan Wittrick

6.8 Names of Charity Trustees

The following served as charity trustees throughout part or all of the year 2022-23 or were trustees at the time of this report being approved:

Chair of District	Revd Kerry Tankard
Synod Secretary	Caroline Stead
	Revd Melvyn Kelly
DPC Secretary	Wendy Bentley retired 31 August 2024
	Lesley Whitaker from 1 September 2024
District Treasurer	Alan Wittrick
Lay Stationing Representative	Claire Corp
District Youth Work Coordinator	Laura Tunnacliffe
Methodist Council Representative	Revd Becki Stennett until 31 August 2024
	No Council rep from September 2024
Grants Officer	Peter Finneran
Rural Lead	Revd Andrew Webb until 31 August 2024
	Revd Kathie Heathcoat from 1 September 2024
Missional Communities Enabler	Revd David Goodall
Representing Leeds S&W	Sharon Brocksom Retired 31 August 2023
	Revd Jo Lightowler 1 September 2023
Leeds N & E	Anne Vautrey Retired 31 August 2023

	Revd George Bailey 1 September 2023
Denby Dale & Clayton West	Sue Cutting Retired 31 August 2022
	Dr Ian Morris 1 September 2023
Wharfedale & Aireborough	Michael Noble
Aire & Calder	Matt Burland, resigned 9 May 2023
	Heather Turner 1 September 2023
Skipton & Grassington	Revd Dr Tracey Darling until 31 August 2024
	Revd Susan McIvor from 1 September 2024
Settle	Revd Tim Broughton
Airedale	Peter Howarth until 31 August 2024
	Graham Lliff from 1 September 2024
Bradford North	Revd Nick Blundell
Bradford South	Trevor Kershaw Retired 31 August 2023
	Revd Graeme Dutton 1 September 2023
Calderdale	Revd Kathie Heathcoat Retired 31 August 2023
	Patricia Astwood 1 September 2023
Huddersfield	Barbara Hutchinson
N Kirklees & Morley	Revd Dr David Barker
Touchstone	Revd Caroline Ryder Resigned 1 March 2023

No charity trustee claims exemption of his or her name.

6.9 Bankers

Charities Aid Foundation 25 Kings Hill Avenue West Malling Kent	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE

6.10 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.11 Accountancy Support

Sleigh & Story Ltd
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

6.12 Auditors

Azets Audit Services Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Approvals

The Trustees' Report and the Financial Statements were approved by the Managing Trustees on 23 September 2024

Signed on behalf of the DPC, as authorised:

Revd Kerry Tankard
District Chair Date: 23/9/24

Alan Wittrick
District Treasurer Date: 23/9/24

7.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2022-23 £	Total 2021-22 £
Income and Endowments from:							
Donations and legacies	11.1	38,683			20,425	59,108	1,956,052
Income from Charitable Activites:							
Assessments on circuits	11.2	154,405				154,405	149,588
From Circuit Model Trust Funds			219,600			219,600	159,163
Contribution to the cost of the Chair	11.3				38,582	38,582	42,741
Connexional Advance & Property Fund			154,385			154,385	204,442
		154,405	373,985	-	38,582	566,972	555,934
Income from Investments		11,308	27,377		(62)	38,623	6,408
Other	11.4	58,677	14,190			72,867	43,501
Sale of Properties						-	-
Total		**263,073**	**415,552**	**-**	**58,945**	**737,570**	**2,561,895**
Expenditure on Activities:							
Grants and donations	11.5	12,962	343,497		4,713	361,172	309,990
Salaries and associated costs	11.6	249,034			70,043	319,077	330,443
Property:	11.8						
- Manses		26,134			5,430	31,564	13,206
- Other property		28,955			12,969	41,924	13,365
- Insurance, utilities		57,623				57,623	54,717
Purchase of Properties						-	-
Office expenses	11.9	31,560			7,013	38,573	12,443
Synods, committees, Conference	11.10	2,575				2,575	892
Other outgoings:							
- Projects	11.11	19,932			3,938	23,870	55,385
- Sundry	11.12	55,058	2,065		43,718	100,841	120,917
Total charitable expenditure		**483,833**	**345,562**	**-**	**147,824**	**977,219**	**911,358**
Net income/(expenditure) before transfers		**(220,760)**	**69,990**	**-**	**(88,879)**	**(239,649)**	**1,650,537**
Transfers between funds	11.13	(103,757)	20,589	-	83,168	-	-
Adjustment transfers between funds	13	216,412	-	(152,845)	(63,567)	-	-
Net income/(expenditure)		(108,105)	90,579	(152,845)	(69,278)	(239,649)	1,650,537
Revaluation gains/(losses)	11.14	(420,000)	-	-	-	(420,000)	-
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		(528,105)	90,579	(152,845)	(69,278)	(659,649)	1,650,537
Reconciliation of funds:							
Total funds brought forward		4,699,091	67,045	152,845	393,320	5,312,301	3,661,764
Total funds carried forward		**4,170,986**	**157,624**	**-**	**324,042**	**4,652,652**	**5,312,301**

7.2 Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	11.1	1,935,722			20,330	1,956,052	130,389
Income from Charitable Activites:							
Assessments on circuits	11.2	149,588				149,588	167,395
From Circuit Model Trust Funds			159,163			159,163	102,607
Contribution to the cost of the Chair	11.3				42,741	42,741	42,151
Connexional Advance & Property Fund			204,442			204,442	204,234
		149,588	363,605	-	42,741	555,934	516,387
Income from Investments		1,172	3,744	495	997	6,408	4,698
Other	11.4	27,797	15,464	240	-	43,501	22,001
Total		**2,114,279**	**382,813**	**735**	**64,068**	**2,561,895**	**673,475**
Expenditure on Activities:							
Grants and donations	11.5	8,923	263,026	35,885	2,156	309,990	5,512
Salaries and associated costs	11.6	45,760		165,734	118,949	330,443	282,092
Property:	11.8					-	
- Manses				13,206		13,206	55,383
- Other property				13,365		13,365	19,772
- Insurance, utilities		571		54,146		54,717	14,644
Office expenses	11.9	12,443				12,443	25,171
Synods, committees, Conference	11.10	892				892	1,323
Other outgoings:							
- Training						-	233
- Projects	11.11			55,385		55,385	25,911
- Sundry	11.12	30,938	2,142	34,785	53,052	120,917	89,634
Total charitable expenditure		**99,527**	**265,168**	**372,506**	**174,157**	**911,358**	**519,675**
Net income/(expenditure) before transfers		**2,014,752**	**117,645**	**(371,771)**	**(110,089)**	**1,650,537**	**153,800**
Transfers between funds	11.13	(134,947)	(266,500)	335,604	65,843	-	-
Net income/(expenditure)		1,879,805	(148,855)	(36,167)	(44,246)	1,650,537	153,800
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		1,879,805	(148,855)	(36,167)	(44,246)	1,650,537	153,800
Reconciliation of funds:							
Total funds brought forward		2,819,286	215,900	189,012	437,566	3,661,764	3,507,964
Total funds carried forward		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**

8.1 Balance Sheet

Yorkshire West District of the Methodist Church

AS AT 31 AUGUST 2023

	Notes	General Funds (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2023 £	Total 2022 £
Tangible Fixed Assets							
Manse and other property	11.14	4,011,000	-	-	-	**4,011,000**	4,431,000
Total fixed assets		**4,011,000**	-	-	-	**4,011,000**	4,431,000
Current Assets							
Debtors and Prepayments	11.15				4,607	**4,607**	19,201
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.16	222,832	928,163		309,025	**1,460,020**	1,563,452
Cash at Bank and in hand	11.17	49,129	49,780		10,410	**109,319**	66,886
Total current assets		**271,961**	**977,943**	-	**324,042**	**1,573,946**	**1,649,539**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.18	13,020	456,248			**469,268**	371,464
Loans to the District	11.19	98,955				**98,955**	98,955
Net current (liabilities)/assets		**159,986**	**521,695**	-	**324,042**	**1,005,723**	**1,179,120**
Total assets less current liabilities		**4,170,986**	**521,695**	-	**324,042**	**5,016,723**	**5,610,120**
Long term liabilities							
Grants payable	11.20		364,071			**364,071**	297,819
Other liabilities due after 1 year						-	-
Net assets		**4,170,986**	**157,624**	-	**324,042**	**4,652,652**	**5,312,301**
Funds of the District							
General Fund (Unrestricted)	11.21	**4,170,986**				4,170,986	4,699,091
District Advance Fund (Unrestricted)	11.21		**157,624**			157,624	67,045
Designated Funds (Unrestricted)				-		-	152,845
Total unrestricted funds		**4,170,986**	**157,624**	-		**4,328,610**	**4,918,981**
Restricted Funds	11.22				**324,042**	324,042	393,320
Total Funds		**4,170,986**	**157,624**	-	**324,042**	**4,652,652**	**5,312,301**

Signed

Date 23/9/2024

Alan Wittrick
Trustee and District Treeasurer

8.2 Balance Sheet

Yorkshire West District of the Methodist Church

AS AT 31 AUGUST 2022

	Notes	General Funds (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2022 £	Total 2021 £
Tangible Fixed Assets							
Manse and other property	11.14	4,431,000	-	-	-	**4,431,000**	**2,531,000**
Total fixed assets		**4,431,000**	**-**	**-**	**-**	**4,431,000**	**2,531,000**
Current Assets							
Debtors and Prepayments	11.15				19,201	**19,201**	24,070
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.16	247,764	724,893	239,471	351,324	**1,563,452**	1,652,272
Cash at Bank and in hand	11.17	29,227		12,329	25,331	**66,886**	99,889
Total current assets		**276,991**	**724,893**	**251,800**	**395,855**	**1,649,539**	**1,776,231**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.18	8,900	360,029		2,535	371,464	313,618
Net current (liabilities)/assets		**268,091**	**364,864**	**251,800**	**393,320**	**1,278,075**	**1,462,613**
Total assets less current liabilities		**4,699,091**	**364,864**	**251,800**	**393,320**	**5,709,075**	**3,993,613**
Long term liabilities							
Loans to the District	11.19			98,955		98,955	99,162
Grants payable	11.20		297,819			297,819	232,687
Other liabilities due after 1 year						-	-
Net assets		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**
Funds of the District							
General Fund (Unrestricted)	11.21	**4,699,091**				4,699,091	2,819,286
District Advance Fund (Unrestricted)	11.21		**67,045**			67,045	215,900
Designated Funds (Unrestricted)	11.21			**152,845**		152,845	189,012
Total unrestricted funds		**4,699,091**	**67,045**	**152,845**		**4,918,981**	**3,224,198**
Restricted Funds	11.22				**393,320**	393,320	437,566
Total Funds		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**

9 YORKSHIRE WEST DISTRICT of the METHODIST CHURCH

Cash flow statement for the year ended 31 August 2023

Statement of cash flows	Note	2023 £	2022 £
Cash from operating activities			
Net cash used in operating activities		**(100,616)**	**(127,208)**
Cash flows from investing activities			
Dividends,interest and rents from investments		39,617	5,385
Proceeds from the sale of property,plant and equipment		-	-
Purchase of property,plant and equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of investments		-	-
Purchase of investments		-	-
Other		-	-
Net cash provided by investing activities		**39,617**	**5,385**
Cash flows from financing activities			
New borrowing		-	-
Repayments of borrowing			
Net cash used in financing activities		-	-
Change in cash and cash equivalents in the reporting period		(60,999)	(121,823)
Cash and cash equivalents at the beginning of the reporting period		1,630,338	1,752,161
Cash and cash equivalents at the end of the reporting period		**1,569,339**	**1,630,338**

Reconciliation of net income to net cash flow from operating activities	2023 £	2022 £
Net income for the reporting period	(647,358)	1,650,537
Adjustments for:		
Depreciation and amortisation charges	-	-
Profit on the sale of fixed assets	-	-
Non-cash donations	-	(1,900,000)
Interest received	(39,617)	(5,385)
Loss on the sale of fixed assets	-	-
Revaluation of fixed assets	420,000	-
Gains on investments	-	-
Decrease/(increase) in stocks	-	-
(increase)/decrease in debtors	2,303	4,869
increase/(decrease) in creditors	164,056	122,771
Net cash used in operating activities	**(100,616)**	**(127,208)**

Analysis of cash and cash equivalent	2023 £	2022 £
Cash in hand	1,569,339	1,630,338
Short term deposit (less than 3 months)		
Total cash and cash equivalents	**1,569,339**	**1,630,338**
	-	-

10 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 11

i Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

ii Public benefit entity

The West Yorkshire District 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.

iii 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, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not included into these financial statements. The managing Trustees do, however, have oversight of three projects within the District – Touchstone, Conistone Hostel and Leeds Sanctuary – and those accounts have been included, as have the accounts for:

- Leeds Methodist Choir
- Leeds Extension Society

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 11.3. A similar figure appears in the Expenditure at Note 11.6.

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

The District acts as agent in two matters:

- the collection of quarterly assessments from circuits which are paid to the MCF
- the payment of expenses of delegates from the District to the Methodist Conference

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP, the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure
This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the District to pay out resources.

ix Grants
Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

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

xi Tangible fixed assets
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at estimated realisable value, of which the land component is deemed to be 50%. The properties have been reviewed for impairment.

xii Investments
Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

xiii Debtors and creditors: bank and cash
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. 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 account balances are shown at the realisable values.

xiv Methodist Church Fund
The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xv Chair's manse costs
The District is required to provide accommodation for the Chair of District and his/her family. The District bears the cost of repairs, maintenance, building insurance, council tax and water charges. These costs are not shown separately as benefits-in-kind as HMRC does not seek to tax these receipts.

xvi Funds reclassification
The Trustees have reassessed the purpose and restrictions of all the individual funds within the consolidation of these accounts. As a result, the list of restricted accounts has been revised. In addition no funds are now classified as designated funds that were previously classified in this way have been moved into general unrestricted. The movements from these reclassifications are shown in Note 13 to the accounts in the column marked 'adjustments/transfers'.

11 Notes to the Accounts

11.1 Donations and legacies

2023

	General unrestricted	DAF	Designated	Restricted	Total
Training	135	-	-	-	135
Benevolence	-	-	-	425	425
Leeds Sanctuary	870	-	-	-	870
Touchstone	37,678	-	-	-	37,678
Our Calling	-	-	-	20,000	20,000
Rural Lead	-	-	-	-	-
Oxford Place	-	-	-	-	-
Total	38,683	-	-	20,425	59,108

2022

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	-	-	-
Benevolence	-	-	-	240	240
Leeds Sanctuary	460	-	-	-	460
Touchstone	27,262	-	-	90	27,352
Our Calling	-	-	-	20,000	20,000
Rural Lead	8,000	-	-	-	8,000
Oxford Place	1,900,000	-	-	-	1,900,000
Total	1,935,722	-	-	20,330	1,956,052

11.2 Assessments on circuits

All Circuits paid their assessments to the District: the amount paid includes a sum £154,405 (2021-22 £149,588) to defray the costs of running the District and a contribution £738,592 (2021-22 £769,080) to the Methodist Church Fund towards the cost of running the Connexion. The sum collected for and remitted to the MCF does not appear elsewhere in these financial statements.

An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members. The annual meeting of Circuit Treasurers, together with the District Treasurer, agrees appropriate capping levels for both increases and decreases, in order to achieve the aggregate level of assessments required to meet the District and MCF budget.

11.3 Contribution to the cost of the Chair

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2022-23	2021-22
Stipend of Chair of District	26,928	32,451
Employer's National Insurance contributions	3,576	3,343
Employer's pension contributions	8,078	6,947
Cash cost paid by the Connexion (see SOFA, line 7)	*38,582*	*42,741*
Notional estimate of cost of providing manse	16,000	16,000
Chair's expenses	7,244	1,813
Total cost	**61,826**	**60,554**

Since the stipend-related costs above (i.e. £38,582) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by District and the District maintains the property. The sum of £16,000 was determined by research of local letting agents on the internet and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the DPC.

11.4 Other

2023

	General unrestricted	DAF	Designated	Restricted	Total
General	145	-	-	-	145
Leeds Sanctuary	3,185	-	-	-	3,185
Touchstone	24,527	-	-	-	24,527
MWiB	-	-	-	-	-
Conistone	8,911	-	-	-	8,911
Leeds Choir	6,639	-	-	-	6,639
Leeds Ext Society	5,604	-	-	-	5,604
Youth	4,036	-	-	-	4,036
Connexional Grant	-	14,190	-	-	14,190
Leeds Sanctuary	131	-	-	-	131
ONE Programme	3,600	-	-	-	3,600
Training	1,899	-	-	-	1,899
Total	58,677	14,190	-	-	72,867

2022

	General unrestricted	DAF	Designated	Restricted	Total
General	-	-	-	-	-
Leeds Sanctuary	1,376	-	-	-	1,376
Touchstone	13,489	-	-	-	13,489
MWiB	958	-	-	-	958
Conistone	3,122	-	-	-	3,122
Leeds Choir	4,045	-	-	-	4,045
Leeds Ext Society	1,967	-	-	-	1,967
Youth	2,840	-	-	-	2,840
Connexional Grant	-	15,464	240	-	15,704
Leeds Sanctuary	-	-	-	-	-
ONE Programme	-	-	-	-	-
Training	-	-	-	-	-
Total	27,797	15,464	240	-	43,501

11.5 Grants and Donations

2023

	General unrestricted	DAF	Designated	Restricted	Total
General fund	350	-	-	-	350
Training	7,753	-	-	-	7,753
CDiM	2,026	-	-	-	2,026
Benevolence	-	-	-	1,544	1,544
Bradford	-	-	-	127	127
DAF	-	343,497	-	-	343,497
Connexional Pension Reserves	-	-	-	-	-
MWiB	-	-	-	3,027	3,027
Grievance	2,283	-	-	-	2,283
Illingworth OM	-	-	-	15	15
L&D Forum	550	-	-	-	550
Total	12,962	343,497	-	4,713	361,172

2022

	General unrestricted	DAF	Designated	Restricted	Total
General fund	-	-	-	-	-
Training	-	-	5,598	-	5,598
CDiM	-	-	2,379	-	2,379
Benevolence	-	-	-	862	862
Bradford	-	-	-	89	89
DAF	-	263,026	-	-	263,026
Connexional Pension Reserves	8,923	-	27,908	1,205	38,036
MWiB	-	-	-	-	-
Grievance	-	-	-	-	-
Illingworth OM	-	-	-	-	-
L&D Forum	-	-	-	-	-
Total	8,923	263,026	35,885	2,156	309,990

General Fund	Grant to Leeds University Chaplaincy.
Training	Paid to individuals in line with their responsibilities.
CDiM	Provided to ministers on application.
Benevolence	Paid to individuals at the sole discretion of the District Chair.
Bradford	An agreed transfer to Touchstone from the Bradford Fund.
DAF	Property and mission grants are made to institutions.
MWiB	Paid to appropriate worthy causes.

No support costs were allocated grant making activities.

11.6 Salaries and associated costs

2023

	General unrestricted	DAF	Designated	Restricted	Total
Chair of District	-	-	-	38,582	38,582
Office	50,408	-	-	-	50,408
Youth coordinator	16,253	-	-	-	16,253
Safeguarding	43,959	-	-	-	43,959
Leeds Sanctuary	95,335	-	-	-	95,335
Missional Community	-	-	-	16,910	16,910
ONE programme	9,260	-	-	-	9,260
University Chaplaincy	33,819	-	-	-	33,819
Touchstone	-	-	-	14,551	14,551
Synod secretary	-	-	-	-	-
Total	249,034	-	-	70,043	319,077

Salaries		
Gross salaries		186,316
Employers NI		12,838
Employers pension		7,965
Stipends		
Gross salaries		53,856
Employers NI		5,033
Employers pension		14,487
Chair of District		38,582
Total		319,077

2022

		General unrestricted	DAF	Designated	Restricted	Total
Chair of District		-	-	-	42,741	42,741
Office		44,571	-	-	-	44,571
Youth coordinator		-	-	6,892	-	6,892
Safeguarding		-	-	23,753	-	23,753
Leeds Sanctuary		-	-	72,762	-	72,762
Missional Community		-	-	17,756	-	17,756
ONE programme		-	-	9,059	-	9,059
University Chaplaincy		-	-	35,512	-	35,512
Touchstone		-	-	-	76,208	76,208
Synod secretary		1,189	-	-	-	1,189
	Total	45,760	-	165,734	118,949	330,443

Salaries	
Gross salaries	172,068
Employers NI	10,830
Employers pension	7,583
Stipends	
Gross salaries	71,427
Employers NI	6,672
Employers pension	19,122
Chair of District	42,741
Total	330,443

No employees received employee benefits that totalled more than £60,000 for both the current and prior year. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

- In addition to the Chair of District, who undertakes the primary executive role within the District, five other members of the District Policy Committee were in receipt of payment for work undertaken on behalf of the District.
- Two of the trustees are employees of the District (total salaries £50,039 plus £0 expenses).

Average number of employees in 2022-23 was 18 (2021-22: 18).

11.7 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.
On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

The Connexion accounts for both the MMPS and PASLEMC pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts.

The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficits on these schemes can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

11.8 Property costs

2023

		General unrestricted	DAF	Designated	Restricted	Total
Manses						
District manse		4,291	-	-	-	4,291
District Office		5,244	-	-	-	5,244
2 West Parade manse		1,105	-	-	-	1,105
167 Otley Road manse		12,463	-	-	-	12,463
Touchstone manse		1,659	-	-	5,430	7,089
Leeds Sanctuary		1,372	-	-	-	1,372
	Total	26,134	-	-	5,430	31,564
Other property						
Touchstone house		1,162	-	-	12,969	14,131
Conistone hostel		3,324	-	-	-	3,324
Oxford Place		17,269	-	-	-	17,269
Leeds Sanctuary		7,200	-	-	-	7,200
	Total	28,955	-	-	12,969	41,924
Insurance, utilities etc						
District manse		548	-	-	-	548
District office		46	-	-	-	46
2 West Parade		1,193	-	-	-	1,193
167 Otley Rd		1,668	-	-	-	1,668
Touchstone manse		2,885	-	-	-	2,885
Touchstone house		-	-	-	-	-
Conistone hostel		-	-	-	-	-
Oxford Place		49,277	-	-	-	49,277
Leeds Sanctuary		2,006	-	-	-	2,006
	Total	57,623	-	-	-	57,623

2022

		General unrestricted	DAF	Designated	Restricted	Total
Manses						
District manse		-	-	3,207	-	3,207
District Office		-	-	-	-	-
2 West Parade manse		-	-	2,966	-	2,966
167 Otley Road manse		-	-	4,835	-	4,835
Touchstone manse		-	-	2,198	-	2,198
Leeds Sanctuary		-	-	-	-	-
	Total	-	-	13,206	-	13,206
Other property						
Touchstone house		-	-	-	-	-
Conistone hostel		-	-	-	-	-
Oxford Place		-	-	13,365	-	13,365
Leeds Sanctuary		-	-	-	-	-
	Total	-	-	13,365	-	13,365
Insurance, utilities etc						
District manse		-	-	1,051	-	1,051
District office		571	-	-	-	571
2 West Parade		-	-	198	-	198
167 Otley Rd		-	-	1,851	-	1,851
Touchstone manse		-	-	-	-	-
Touchstone house		-	-	1,046	-	1,046
Conistone hostel		-	-	-	-	-
Oxford Place		-	-	50,000	-	50,000
Leeds Sanctuary		-	-	-	-	-
	Total	571	-	54,146	-	54,717

11.9 Office expenses

2023

		General unrestricted	DAF	Designated	Restricted	Total
Chair's expenses		1,969	-	-	-	1,969
Office		3,403	-	-	-	3,403
Professional		6,534	-	-	-	6,534
Other		4,917	-	-	-	4,917
Touchstone		-	-	-	7,013	7,013
Ecumenical		-	-	-	-	-
Leeds Sanctuary		14,737	-	-	-	14,737
	Total	31,560	-	-	7,013	38,573

2022

		General unrestricted	DAF	Designated	Restricted	Total
Chair's expenses		1,813	-	-	-	1,813
Office		6,565	-	-	-	6,565
Professional		1,699	-	-	-	1,699
Other		1,852	-	-	-	1,852
Touchstone		-	-	-	-	-
Ecumenical		514	-	-	-	514
Leeds Sanctuary		-	-	-	-	-
	Total	12,443	-	-	-	12,443

11.10 Synods, Committees, Conference

2023

	General unrestricted	DAF	Designated	Restricted	Total
Synod & posth'ders	1,304	-	-	-	1,304
Conference reps	1,127	-	-	-	1,127
Synod secretary	144	-	-	-	144
Total	2,575	-	-	-	2,575

2022

	General unrestricted	DAF	Designated	Restricted	Total
Synod & posth'ders	1,496	-	-	-	1,496
Conference reps	(604)	-	-	-	(604)
Synod secretary	-	-	-	-	-
Total	892	-	-	-	892

Payments to trustees and postholders:
It is District policy to offer to reimburse members of the District Policy Committee and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

11.11 Other outgoings – Projects

2023

	General unrestricted	DAF	Designated	Restricted	Total
Safeguarding	1,694	-	-	-	1,694
University chaplaincy	89	-	-	-	89
Leeds Sanctuary	3,566	-	-	-	3,566
ONE programme	1,051	-	-	-	1,051
Youth	13,532	-	-	-	13,532
Missional Community	-	-	-	3,076	3,076
Our Calling	-	-	-	862	862
Total	19,932	-	-	3,938	23,870

2022

	General unrestricted	DAF	Designated	Restricted	Total
Safeguarding	-	-	3,010	-	3,010
University chaplaincy	-	-	179	-	179
Leeds Sanctuary	-	-	31,543	-	31,543
ONE programme	-	-	7,375	-	7,375
Youth	-	-	8,408	-	8,408
Missional Community	-	-	4,870	-	4,870
Our Calling	-	-	-	-	-
Total	-	-	55,385	-	55,385

11.12 Other outgoings – Sundry

2023

	General unrestricted	DAF	Designated	Restricted	Total
General	4,591	2,065	-	501	7,157
Touchstone	1,477	-	-	7,789	9,266
MWiB	-	-	-	-	-
Conistone	-	-	-	5,707	5,707
Leeds Choir	-	-	-	5,270	5,270
Leeds Ext Society	-	-	-	10,500	10,500
Consultancy	35,970	-	-	13,951	49,921
Year End Accounts	2,220	-	-	-	2,220
Audit	10,800	-	-	-	10,800
Total	55,058	2,065	-	43,718	100,841

2022

	General unrestricted	DAF	Designated	Restricted	Total
General	5,872	2,142	644	85	8,743
Touchstone	138	-	-	5,980	6,118
MWiB	-	-	-	1,340	1,340
Conistone	-	-	-	8,421	8,421
Leeds Choir	-	-	-	4,685	4,685
Leeds Ext Society	-	-	-	3,000	3,000
Consultancy	16,028	-	34,141	29,541	79,710
Year End Accounts	1,700	-	-	-	1,700
Audit	7,200	-	-	-	7,200
Total	30,938	2,142	34,785	53,052	120,917

11.13 Transfers between funds

2023

	General unrestricted	DAF	Designated	Restricted
General	-	-	-	-
Manse	-	-	-	-
CDiM	-	-	-	-
Change of Chair	-	-	-	-
Safeguarding	-	-	-	-
Youth	-	-	-	-
Leeds Sanctuary	-	-	-	-
Touchstone	(62,014)	-	-	62,014
MWiB	-	-	-	-
Conistone	(8,911)	-	-	8,911
Leeds Choir	(6,639)	-	-	6,639
Leeds Extension Society	(5,604)	-	-	5,604
Rural lead	-	-	-	-
OOP	-	-	-	-
Leeds Chaplaincy	-	-	-	-
Our Calling	-	-	-	-
Grievance	-	-	-	-
DAF	-	-	-	-
Pentecost Party	(20,589)	20,589	-	-
	(103,757)	20,589	-	83,168

During the year, the trustees have reclassified several of the previously designated and unrestricted funds resulting in their currently being no designated funds. This is set out further in note 13 to the accounts.

The Pentecost Party transfer back to the DAF is to replace funds which had previously been used from the DAF rather than the Pentecost Party fund which was the intention.

2022

	General unrestricted	DAF	Designated	Restricted
General	(146,960)	-	119,698	27,262
Manse	(8,000)	-	8,000	-
CDiM	(3,500)	-	3,500	-
Change of Chair	(2,000)	-	2,000	-
Safeguarding	(42.000)	-	42,000	-
Youth	(14,840)	-	14,840	-
LMM	145,124	(146,500)	1,376	-
Touchstone	(39,679)	(35,000)	26,190	48,489
MWiB	(958)	-	-	958
Conistone	(3,122)	-	-	3,122
Leeds Choir	(4,045)	-	-	4,045
Leeds Extension Society	(1,967)	-	-	1,967
Rural lead	(8,000)	-	8,000	-
OOP	-	-	5,000	-
Leeds Chaplaincy	(5,000)	-	-	-
Our Calling	-	-	20,000	(20,000)
Grievance	-	(10,000)	10,000	-
DAF	-	(75,000)	75,000	-
Pentecost Party	-	-	-	-
	(134,947)	(266,500)	335,604	65,843

The General Fund budget allows for contributions to a number of Designated Funds in relation to the business of the District – these are shown as transfers from General to Designated.

Similarly grants are allocated to a number of Designated Funds and these are shown as transfers from the DAF to Designated.

11.14 Tangible fixed assets

	Buildings	Total
Realisable value B/Fwd	4,431,000	4,431,000
Additions	-	-
Disposals	-	-
Revaluation	(420,000)	(420,000)
Realisable value C/Fwd	4,011,000	4,011,000

Assessed realisable value		
District Manse	38 Longlands, Bradford	£415,000
	2 West Parade, Leeds	£518,000
	167 Otley Road, Leeds	£556,000
Touchstone Team Leader's Manse	30 Merton Road, Bradford	£222,000
Touchstone House	4 Easby Road, Bradford	£250,000
Conistone Hostel and Chapel		£150,000
Leeds Methodist District Office	Oxford Place Leeds	£1,900,000
		£4,011,000

The combined insurance value of the above properties approximates to £6,838,626.

The trustees have reassessed the value of all the properties set out above as at the end of August 2023 on the recommendation of the District Property Administrator. The values are based on survey reports for Touchstone House and Conistone Hostel, the selling price of Oxford Place and internet comparison sites for comparable properties for each of the manses. This has resulted in a revaluation reduction of £420,000 as shown above.

11.15 Debtors and Prepayments

2023

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	-	-
Other Debtors (Due Within 1 Year)	-	-	-	4,607	4,607
Other Debtors (Due After 1 Year)	-	-	-	-	-
Total	-	-	-	4,607	4,607

2022

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	2,303	2,303
Other Debtors (Due Within 1 Year)	-	-	-	252	252
Other Debtors (Due After 1 Year)	-	-	-	16,646	16,646
Total	-	-	-	19,201	19,201

11.16 Trustees for Methodist Church Purposes

The following funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month:

District Advance Fund
Bradford Fund
Illingworth Youth
Illingworth OM
Leeds Methodist International House
District properties

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

11.17 Central Finance Board (CFB) and Cash at Bank

The District has two current accounts at HSBC plc and one at CAF Bank, both authorised institutions. The sums held on those accounts are immediately available. In addition the District has three deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

11.18 Creditors and Accruals

2023

	General unrestricted	DAF	Designated	Restricted	Total
Accruals	13,020	-	-	-	13,020
Grants payable	-	456,248	-	-	456,248
Total	13,020	456,248	-	-	469,268

2022

	General unrestricted	DAF	Designated	Restricted	Total
Accruals	8,900	-	-	2,535	11,435
Grants payable	-	360,029	-	-	360,029
Total	8,900	360,029	-	2,535	371,464

11.19 Loans to the District

In 2019-20 and 2020-21 a number of circuits and churches made loans to the District for the purpose of funding the developing work in the city centre of Leeds through the work of Leeds Methodist Mission (LMM). The loans will be repayable, without interest, when the income stream from either the redevelopment or sale of the Oxford Place premises has been determined. Further loans may be sought if required and it is forecast that all loans will be repaid by 2030.

11.20 Grant Commitments and the District Advance Fund

The District's policy is to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

The grants included within creditors are due to be paid during the following years:

- 2023/24 - £456,248
- 2024/25 - £186,571
- 2025/26 - £73,500
- 2026/27 - £42,000
- 2027/28 - £43,000
- 2028/29 - £19,000

11.21 Unrestricted Funds

General Fund

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 97% of this fund is held as freehold properties (see note 15).

DAF

This fund supports initiatives in mission and ministry, outreach and evangelism, and offers support for missional property projects.

11.22 Restricted Funds

Benevolence Fund
Provides financial support to ministers and lay people in need in the District.

Bradford
Balance of monies left from the sale of the former Eastbrook Hall, and used, when appropriate, for work in the city centre of Bradford.

Contribution to the Chair
Salary and associated costs of the Chair of the District who is funded from Central Methodist funds.

Illingworth Youth
Legacy for the support of work amongst young people in the District.

Illingworth OM
Legacy to support the work of the District either overseas or in conjunction with overseas partners.

Touchstone
Fund to support counselling services provided by Touchstone.

Conistone Hostel
Funds associated with the running of a hostel in the Yorkshire Dales providing accommodation to rent.

Methodist Women in Britain
West Yorkshire branch of a self-financing Women's charity with the Methodist Church in Britain.

Extension Society
A fund available for loans and grants to support upkeep of Churches in the Leeds area.

Leeds Choir
Funds solely made available and used by the Methodist Choir in Leeds.

Our Calling
A fund to support the development of missional communities and to assist with resourcing churches.

Leeds MIH fund
A fund set up following the sale of the Leeds Methodist International House and used to support the work of university chaplaincy.

12 Investment management

During the year the District paid £1,763 to TMCP, the custodians of the District's investments (District Advance Fund, Bradford Fund, Illingworth Youth Fund, Illingworth OM Fund, Leeds MIH (2022: £1,763).

13 Summary of movements on significant individual funds

2023

Fund	Balance at 31 Aug 22	Income	Expenditure	Transfers	Revaluation	Adjustment Transfers	Bal at 31 Aug 23
Unrestricted							
General	4,699,091	263,073	(483,833)	(103,757)	(420,000)	216,412	4,170,986
	4,699,091	**263,073**	**(483,833)**	**(103,757)**	**(420,000)**	**216,412**	**4,170,986**
Unrestricted - DAF							
DAF	67,045	415,552	(345,562)	20,589	-	-	157,624
	67,045	**415,552**	**(345,562)**	**20,589**	**-**	**-**	**157,624**
Unrestricted - Designated							
Designated	152,845	-	-	-	-	(152,845)	-
	152,845	**-**	**-**	**-**	**-**	**(152,845)**	**-**
Restricted							
Benevolence	4,115	425	(1,544)	-	-	(2,876)	120
Bradford	12,019	371	(532)	-	-	(52)	11,806
Contribution to the Chair	-	38,582	(38,582)	-	-	-	-
Illingworth Youth	11,805	287	(26)	-	-	(2,858)	9,208
Illingworth OM	5,299	170	(15)	-	-		5,454
Touchstone	89,866	-	(61,703)	62,014	-	(42,112)	48,065
Conistone Hostel	6,776	-	(5,707)	8,911	-	-	9,980
MWiB	3,027	-	(3,027)	-	-	-	-
Extension Soc	156,270	(994)	(10,500)	5,604	-	-	150,380
Leeds Choir	5,233	-	(5,270)	6,639	-	-	6,602
Our Calling	80,002	20,000	(20,911)	-	-	-	79,091
Leeds MIH	18,908	104	(9)	-	-	(15,669)	3,334
	393,320	**58,945**	**(147,824)**	**83,168**	**-**	**(63,567)**	**324,042**
Total	**5,312,301**	**737,570**	**(977,219)**	**-**	**(420,000)**	**-**	**4,652,652**

During the year, the trustees have reassessed the purpose and restriction of all individual funds within the consolidation of these accounts. As a result, the list of restricted accounts have been revised. In addition, no funds are now classified as designated and the funds that were previously classified in this way have been moved into general unrestricted. The movements from these reclassifications are shown in the above column headed 'adjustment transfers'.

2022

Fund	Balance at 31 Aug 21	Income	Expenditure	Transfers	Bal at 31 Aug 22
Unrestricted					
General	2,819,286	2,114,279	(99,527)	(134,947)	4,699,091
	2,819,286	**2,114,279**	**(99,527)**	**(134,947)**	**4,699.091**
Unrestricted - DAF					
DAF	215,900	382,813	(265,168)	(266,500)	67,045
	215,900	**382,813**	**(265,168)**	**(266,500)**	**67,045**
Unrestricted - Designated					
Designated	189,012	735	(372,506)	335,604	152,845
	189,012	**735**	**(372,506)**	**335,604**	**152,845**
Restricted					
Benevolence	4,737	240	(862)	-	4,115
Bradford	12,251	(108)	(124)	-	12,019
Contribution to the Chair	-	42,741	(42,741)	-	-
Illingworth Youth	11,788	42	(25)	-	11,805
Illingworth OM	5,289	25	(15)	-	5,299
Touchstone	124,761	1,084	(111,730)	75,751	89,866
Conistone Hostel	12,060	15	(8,421)	3,122	6,776
MWiB	3,409	-	(1,340)	958	3,027
Extension Soc	157,303	-	(3,000)	1,967	156,270
Leeds Choir	5,859	14	(4,685)	4,045	5,233
Our Calling	80,002	20,000	-	(20,000)	80,002
Leeds MIH	20,107	15	(1,214)	-	18,908
	437,566	**64,068**	**(174,157)**	**65,843**	**393,320**
Total	**3,661,764**	**2,561,895**	**(911,358)**	**-**	**5,312,301**

14 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Yorkshire West District has no significant influence over any of them. They are, therefore, not considered related parties.

15 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2021-22: nil).

17 Lease commitments

The District had commitments for the following:

- Photocopier/printer on 5-year lease from August 2019 at £76.07 + vat per quarter, commitment at 31 August 2023 is 2 years i.e. £365 (2022: £730).

18 Accountancy support and audit

An accrual £2,220 (2022: £1,785) has been made in respect of accountancy support; also an accrual of £10,800 (2022: £7,200) to cover audit costs.

19 Related Party Transactions

There were no related party transactions in either the year under review or the prior year with the exception of Trustee remuneration as disclosed in note 11.6.

20 Post Balance Sheet Events

Oxford Place, Leeds has subsequently been sold on 15 January 2024 for £1.9m (the same figure as shown on the closing balance sheet of these accounts).

YORKSHIRE WEST DISTRICT OF THE METHODIST CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YORKSHIRE WEST DISTRICT OF THE METHODIST CHURCH

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YORKSHIRE WEST DISTRICT OF THE METHODIST CHURCH

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE YORKSHIRE WEST DISTRICT OF THE METHODIST CHURCH

Use of our report

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

Alison Whalley (Senior Statutory Auditor)

for and on behalf of Azets Audit Services Ltd

Chartered Accountants

Statutory Auditor

Date: 23rd September 2024

Carlton House
Grammar School Street
Bradford
BD1 4NS

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales - Charity number 1133134

Accounts

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2022

The Methodist Church
Yorkshire West District

Contents

1		Objectives and activities
2		Achievements and performance
	2.1	2021-22
	2.2	Plans for future years
3		Financial review
	3.1	Investment Policy and Performance
	3.2	Reserves level and policy
	3.3	Risk management
	3.4	Collaborative arrangements with connected charities
4		Trustees' responsibilities
5		Structure, governance and management
	5.1	Structure
	5.2	Purpose of the District
	5.3	Governance
	5.4	Responsibilities of the District Policy Committee
	5.5	District Properties
6		Reference and Administrative Details
7		Statements of Financial Activities (SOFA)
	7.1	2022
	7.2	2021
8		Balance Sheets
	8.1	2022
	8.2	2021
9		Cash Flow Statement
10		Accounting framework and accounting policies
11		Notes to the Accounts
12		Investment management
13		Summary of movements on individual funds
14		Connected organisations and related parties
15		Volunteer contributions
16		Capital commitments and contingent liabilities
17		Lease commitments
18		Accountancy support and audit
19		Related party transactions
20		Declaration and Auditor's report

Trustees' Report

1 Objectives and activities

As a District, as circuits, and as churches, we seek to embrace 'Our Calling' and the Priorities of the Methodist Church, and through the District we shall:

- ✯ provide resources for God's work and mission
- ✯ initiate and support new, ground-breaking mission and ministry initiatives
- ✯ create and maintain a dynamic programme of learning and development in ministry
- ✯ promote opportunities for growth in Christian discipleship, including faith sharing
- ✯ encourage ecumenical and interfaith relationships
- ✯ nurture prayer, spirituality and the release of gifts and skills in the service of Christ
- ✯ equip and enable people to engage with the issues of justice, equality, peace and the environment
- ✯ inspire and enable information sharing and good practice, to ensure the existence of appropriate, flexible structures, and clear communication channels
- ✯ emphasise the need to be imaginative and innovative in the use of personnel and property
- ✯ ensure resources exist to support areas of legislation and guidance including safeguarding, lay employment and finance

2 Achievements and performance

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

2.1 District Review 2021-22

Overview from the Chair of District

I want to begin by saying, before anything else, that God is with us and in this we can rejoice. The District is in a period of change. Some changes were intended, and some were unavoidable, but our prayer is that we will only grow through them because we are changing in response to God and what God is doing. In the last 12 months we have done a lot of work to develop the District Strategy.

We recognise that the role of the District is in Inspiring, Resourcing, and Equipping the circuits in their service of God and their communities. We do this in a variety of ways already, and we will be building upon those ways as we move forward. The important steps we have taken are around our continued commitment to a Methodist Way of Life, and in resourcing communities of disciples who wish to explore this as a means of grace. We have appointed the Revd Mark Stennett to a part time District role, which is explicitly linked to his role in the Leeds North and East Circuit. His appointment is to help resource and equip churches in exploring what it might mean to digital churches and disciples. Also, the last year saw the development of the Rural Strategy and the Youth Strategy, both important tools in equipping us for mission and ministry, and we look forward to them helping to resource change in our rural communities and in our work with young people. All of this is part of a positive response to the challenges that we are facing currently. We are seeing some churches close, but we are also seeing churches and circuits re-imagining their calling, and we want to be part of enabling them.

Finally, we have also experienced several changes in staffing. Melanie Walsh, part of our admin team, has reduced her hours to focus solely on Lay Employment matters, and we will miss her skills and knowledge in the District Office. We saw two of our DSOs retire, and we give our thanks to Barbara and Sue for their service and the work they have done with us over many years. We thanked the wonderful Revd Chris Hawke who retired as our Synod Secretary, John Robinson who retired as our very able District Treasurer, Trevor Kershaw who retired as a valuable volunteer in our

Admin Office and Caroline Stead who stepped down as Lay Stationing Rep to take on the role of Synod Secretary, for which we are deeply grateful.
I end amidst all this change, where I began, with the reminder that God is with, and in this we will rejoice.

Leeds Sanctuary
Leeds Sanctuary has experienced a great deal of growth during the 2021/22 Connexional Year. They hired Erica as Administrator and Emily as Communications Coordinator in September, and in late February, Sam joined the team as Wellbeing Practitioner.

Despite a recurrence of restrictions in the winter due to Coronavirus, they were able to host 82 individual communities, activities and events which were attended by a total of just over 1,600 people over the Connexional year.

These events included Methodist Church networking events; city-wide events including those hosted as part of the Kinder Leeds Festival and the International Piano Festival; local ecumenical events such as the Climate Change Leaders gathering; and their own events such as their Enneagram Retreat Day.

They also included two new regular communities – Lunch & Prayers, and Saturday Sanctuary – bringing their total regular communities to four. These were attended by over 320 people. Three of the regular attendees of the Leeds Craftivist group also felt inspired to step into leadership of the group this year.

They have also continued to produce resources which people can access remotely; 11 podcast meditations were released across the year, a Craftivism session resource is available for download, and breath prayers were shared to social media. Leeds Sanctuary also published a book, "Everyday Sacrament". A lot of work has also gone on "behind the scenes" to develop a "Thrive" wellbeing programme, providing further guidance to the core value of Flourishing.

Conistone Hostel
1. General summary:
Following agreement from the District Policy Committee (DPC) to transfer delegated authority to run the hostel to the new Management Committee (MC) in April 2022 the areas of focus of the team have been:

- Production of a strategy, plan and financial reconciliation activity
- Re engaging the local community
- General readying of the hostel for use including some immediate improvements
- Re marketing and re launching of the hostel for bookings
- Production of a strategic proposal for the future of Conistone Hostel (for future socialisation and agreement)

2. Financial statement
A copy of the year end accounts was submitted to the DPC on 31st August in line with the Methodist financial calendar. It can be seen from the statement that there remains a balance of £6,776 in the bank at 31 August 2022. This is lower than previous returns as a result of minimal income in years 2020-2021 and 2021-2022 alongside an increase in energy bills / underpayment rectification.
The MC will look to return our finances to be in line with by the Reserves Policy, which has previously been approved by the DPC.
A new approach to hostel rental was approved in the MC meeting in May 2022. This moves to a total per night fee as opposed to a per person per night fee.

3. Community Partnership
Since the new MC was granted authority, there has been one full village engagement event, two reports submitted for the parish council and a number of informal engagements via telephone and email.
The relationship with the village goes from strength to strength with a number of the village contributing to fundraising activities and emergency assistance arrangements.

4. Booking and advertising

Booking enquiries are now received via an online booking form, confirmations / communications managed via email and mobile phone.
Branding has been refreshed with a new, contemporary logo and Instagram and Facebook accounts.
Regular advertising is achieved via: Conistone Hostel Website, District Newsletters and 'late availability' newsletters.
Occupancy numbers for 2022 are currently 23 nights (noting the hostel re opened in July for bookings).

5. Property Management

All essential services have been restored (including waste disposal and gas). Extensive cleaning / redecorating has been undertaken and will continue through 2022 / 2023.
We ask four main questions after a group has used the Hostel, the replies below are compiled from guests that have replied so far:

Location	8 very satisfied	
Facilities	4 very satisfied	4 satisfied
Comfort	4 very satisfied	4 satisfied
Value for money	7 very satisfied	1 satisfied

6. Property Development

A proposal for future development of the Hostel will be shared with the DPC on 8 November for discussion / agreement on future governance routes.

7. Membership of the Committee

The Conistone MC does not hold an annual AGM. Instead this is satisfied by:

- Bi-monthly MC meetings (that focus on key data points / measures)
- Monthly updates to the DPC
- Quarterly meetings with the local community
- Annual submissions of financial returns and summary report

Chairperson	Daniel Clark-Bland
Treasurer	David Wright
Secretariat and Conistone Community engagement	Lesley Whitaker
Advertising and booking management	Wendy McNally
Property management	Andrew Wilson
Property development	Mark Stageman
Charity and community engagement	Joseph Clark-Bland

8. Annual Plan

The team will continue to follow the key dates noted in the Conistone Annual Plan per the last update to DPC.

Missional Communities Enabler

The Revd David Goodall continued to serve as the Missional Communities Enabler during the year. This role in the District is focussed on helping local churches and circuits to be more intentional in their mission and discipleship particularly through the gift of A Methodist Way of Life.
Some of the highlights of this work through the year were:
- An afternoon workshop entitled 'What is A Methodist Way of Life and why bother with it anyway' which ran for the whole District at Menston Methodist Church and on a separate occasion on Zoom.
- Working with the One Opportunity Programme participants (OOPs) to help them think about their own patterns of faith and discipleship during their year as OPPs.
- Developing a four-week course on A Methodist Way of Life which helps participants to develop their own rhythms of faith and begin to meet in small reflection groups.
- A Lent Retreat Day for the Skipton and Grassington Circuit on Holiness and Faith which led into a number of sessions through Lent about A Methodist Way of Life.
Alongside these highlights David has also been involved with the development of the District Strategy, facilitating the Climate Change Action Group, discerning the District's framework for its

New Places for New People programme and supporting a number of churches and circuits as they thought about their future plans. He also facilitated for the year a group called 'A Space to Be' which offered Ministers and Lay Employees an opportunity to meet together and be with each other. David led worship across the whole District to encourage church members to think about their mission and discipleship.

Young People's Network

In 2021-22 we have enjoyed being able to get back together for face to face activities. In October we supported two groups of young people (40 in total) to attend 3Generate, the Methodist children's and youth assembly. In January we had a session at InflataNation inflatable theme park, which saw 35 young people from across the District, including some new faces, gathering for an hour of fun and the chance to meet other young people. Everyone thoroughly enjoyed themselves and it was great to see so many young people together. In April we held our annual youth weekend with 35 young people taking part for the weekend. We also trialled inviting 8-11s to join us for the day on the Saturday and had 10 young people who took the opportunity to come along for the day.

Our youth strategy has been put together over this year and will help to shape the nature of the work moving forward.

In 2022-23 we are looking forward to a number of face-to-face activities, including the youth weekend at the beginning of April.

Having put together a strategy for the youth work, we will be looking to build and shape our work around partnership with other groups in the District and wider to:

- encourage and enable our young people to have a voice and to be able to speak about the issues that matter to them.
- find ways of exploring their faith and expressing that exploration.
- equip them with the confidence and the connections to engage with the wider world about faith, social justice, climate change, and other important areas of life that they may wish to speak up about and change.

One Opportunity Programme (OOP)

Six young people from four different circuits took part in the project in 2021-22. We were able to run a face to face induction day in September and residential in November. In February we joined with the neighbouring Yorkshire North and East District weekend, which includes current interns and those from previous years are invited to come along as well.

Due to some of the interns having Covid we had to cancel our third residential at the end of the year but we were able to gather virtually to end the project time well and celebrate the projects undertaken.

Through these projects and the training events the young people learned new skills and enhanced existing skills, explored and identified strengths and gifts, developed faith and discipleship, grew in confidence, experienced a positive mental health impact and found their place in the church.

Grants

The District Advance Fund continues to be used to provide grants to support Mission and Ministry and Property projects within the District and circuits.

Following two quiet years due to the pandemic, the Grants Committee has, this year, received 11 applications for funding, 10 of which were approved.

Exciting initiatives including those which involve work with children and families in church communities and schools, work within a debt centre, and the prevention and relief of poverty have all received financial support. Two property projects have also received grants.

The District Advance Fund continues to fund subsequent years of projects approved in previous financial years.

Property Consents

The District Property Secretary and the Property Consents Group have seen many churches tackling their property issues following the pause caused by the Covid lock down and the immediate time following it.

There have been presentations of major property schemes at the Consents Group meetings from St Andrew's Liversidge, Drighlington, St Andrew's Halifax (an update), Brighouse Central (an update), and Stones. In this period The Property Secretary has visited Drighlington, Hebden Royd and

Brighouse Central, and will visit Stones later in the year. He has been much encouraged by these visionary projects and has given advice on procedure and on seeking external grant funding.
The sale of Oxford Place is progressing slowly. The renovation of the dilapidated Sunday School building at Heptonstall is also progressing slowly in partnership with a village community group who have imaginative ideas for its use.
The Property Consents Panel consulted with TMCP Legal about various problems with "orphaned" graveyards (i.e. graveyards whose associated churches had closed).
The Methodist Heritage Officer has a project for a census of all Methodist properties called *Taking Stock*. Yorkshire West District was chosen as one of two districts for a pilot study. We are co-operating with her as she formulates and seeks external funding for the project.
There have been a number of church closures and sales. New and improved manses have been bought and manses not in use have been let out. This is always the bread and butter of the District Property Secretary's work.

2.2 Plans for future years

a) Redevelopment of Oxford Place Methodist Mission and future plans for Leeds city centre

Following an extended period of discernment, discussion and exploration, it was decided that the Oxford Place building should be sold. This process is now underway with a view to releasing funds to support the work in Leeds City Centre.

b) Touchstone

The Touchstone in-house counselling service will launch in September 2022. This will offer a confidential, supportive and non-judgmental space in which to help individuals explore their thoughts, emotions and feelings around their experiences. The service will be funded (at least for the set-up period) by the Connexion.
The During 2022-23 Touchstone Council will undertake a major review of the work of Touchstone with the hope of bringing recommendations and a clear direction to DPC in the autumn of 2022.

c) ONE Opportunity Programme and Young People's Network

The OOP has undergone a staffing change for 2022-23 and will become more embedded in the District Youth work, with both elements being co-ordinated by one person. The OOP timetable will include an opportunity for the participants to attend 3Generate, the Methodist Children's and Youth Assembly, join with neighbouring districts for a leadership skills weekend in February, and join with the District Youth Weekend in April. In addition to this, we are running a virtual fellowship group once a month to enable the young people to explore and deepen their faith.

3 Financial review

During the year the District received total income of £2,561,895 and spent £911,358 resulting in net surplus of £1,650,537 for the year and total reserves carried forward of £5,312,301. There were no significant events during the year.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

The District holds a number of freehold properties being:

- the Chair's Manse in Idle
- the Touchstone Team Leader's Manse in Bradford
- the Touchstone property

- Conistone Hostel
- two manses used by the Leeds university and city centre chaplains

The District has the following principal sources of funds:
- Investment income and gains
- Levies on the Circuit Model Trust Funds of Circuits within the District
- Assessments on Circuits within the District

These sums are used to administer the District and to provide grants to Circuits, Churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District by bringing more people to Christ or by providing facilities that might enable this to happen.

3.1 Investment Policy and Performance

Restricted funds and monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. These organisations take into consideration the social, environmental and ethical issues, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract favourable rates of interest.

There are no other bench marks for the expected returns on investments at TMCP and CFB. The objective for the District is a rate of return at least as good as market rate.

3.2 Reserves level and policy

The Managing Trustees are responsible for ensuring, as far as is in their power, the continuing financial health of the District. This requires the keeping of sufficient funds to meet day to day expenses and to respond to unforeseen circumstances, risks and challenges which may arise.

Reserves Policy for Unrestricted General Fund (excluding properties):-
The Managing Trustees' policy is to maintain the level of reserves at no more than six months of total resources expended. Where reserves vary from this level, the figure will be reported to the District Policy Committee for action to be taken, if considered necessary, to remedy the position.
- *Note: The General Fund (excluding properties and connected organisations) amounted to £260,091 at 31 August 2022 equivalent to four months of resources expended.*

Policy for Unrestricted District Advance Fund:-
This fund is intended to support new initiatives in mission and ministry, outreach and evangelism and to offer solidarity for advance in the maintenance of mission through property. The District Policy Committee will determine annually the percentage split of the available funding between personnel and property. The District Grants Committee, on behalf of the District Policy Committee, administers the fund in accordance with the stated priorities and procedures.

Policy for Unrestricted Designated Funds:-
The Managing Trustees' policy is to maintain Designated Funds, in accordance with their stated objectives.

Policy for Restricted Funds:-
The Managing Trustees' policy is to maintain all Restricted Funds in accordance with their stated objectives shown below:-

Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).

Benevolence Fund and EDEV Fund: Each of these funds has been set up for a specific restricted purpose.

Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth; each one has a specific restricted purpose.

Leeds Methodist International House Fund - arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District; it has been agreed this should fund the Yorkshire West District's share of the cost of the University

Policies for connected funds
Conistone: the total balance at 31 August 2022 was £6,776. Tariffs are set at an appropriate level in order to maintain an adequate balance

- MWiB: the balance at 31 August 2022 was £3,027

Touchstone: the balance at 31 August 2022 was £193,023. Of this sum, £119,852 is the fund for the general running of Touchstone and is made up of grants for future years. Further funds of £73,171 are for specific projects within Touchstone.

Leeds Extension Society: exists to provide small loans and grants to churches and circuits within the former Leeds District (balance £154,995)

Leeds Methodist Choir: rehearses and performs an annual concert (balance £5,233)

3.3 Risk management

The Managing Trustees have examined the major strategic and operational risks facing the District and have established the necessary systems to manage or mitigate these risks. In particular:

- suitable insurance cover is in place
- the District's finances are kept under review
- the District has adopted the Methodist Church Safeguarding Policy and ensured it is rolled out to the Circuits and Churches; it has appointed three District safeguarding Co-ordinators; appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the District, Circuits and Churches
- The District Safeguarding Advisory Group continues to monitor risks, and will seek professional advice where necessary

3.4 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray the cost of administering the District. This sum amounted to £149,588.

The District also obtained from each Circuit with a reserve in its Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). In 2021-22 this sum was £159,163 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds receivable by the District as agent are not recognised in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

3.5 Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising

activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". The charity does not actively raise funds from the public either directly or via use of an agent, according no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

4 Trustees' responsibilities

For each financial year ending on 31 August the Managing Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees at the time when this Trustees' Report is approved have confirmed that:

- So far as that Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that the Trustees have taken all the steps that ought to have been taken as Trustees, in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

5 Structure, governance and management

The District is an unincorporated charitable association governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commission on 4 December 2009.

5.1 Structure

Circuits are the co-ordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions for this purpose are made at or ratified by the Circuit Meeting.

A District is the co-ordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods.

The Methodist Conference meets once each year as the supreme denominational body for all the Methodist Churches.

a) Overall regulatory authority rests with the Methodist Conference

b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District

c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation

d) The District passes regulatory control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and regulatory authority is delegated to the Circuit Meeting for certain matters

e) The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity

5.2 Purpose of the District

The mission of the Methodist Church is the advancement of the Christian faith in accordance with its doctrinal standards and discipline. The District is an umbrella organisation constituted to advance the mission of the Church in West Yorkshire by providing support for Circuits, offering resources, finance, personnel & expertise. The District is also responsible for the deployment and oversight of the various ministries of the church locally. All this is carried out as a response to "Our Calling" adopted by the Methodist Conference of 2000 in Huddersfield and "Priorities of the Methodist Church" adopted by the Methodist Conference of 2004 in Loughborough.

The Synod and District Policy Committee are the operating bodies representing Circuits and they provide the link with the Connexion. The District Synod appoints the Managing Trustees who are normally the members of the District Policy Committee.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. Membership comprises Chair of District (ex officio); Synod Secretary (ex officio); all members of the District Officers' Group and named District Officers; one nominated representative from each circuit, alternating lay and ministerial (presbyteral/deacon) terms wherever possible.

The District Policy Committee normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, lay employment the District office, the District manse, stationing, safeguarding, authorisations to preside at communion, and extensions to local preacher training.

5.4 Responsibilities of the District Policy Committee

a) to formulate and promote policies which will advance the mission of the Church in the Circuits and Local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist Local Churches and Circuits having exceptional problems

b) to encourage inter-Circuit and ecumenical co-operation

c) to act in an executive capacity in matters remitted to the Committee by the Synod

d) to keep within its purview all District concerns not dealt with elsewhere

e) to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

f) to be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion

g) constantly to be aware of the public benefit guidance issued by the Charity Commission

5.5 District Properties

The Managing Trustees receive reports annually on the state of the District properties as shown in Note 9 to the accounts, any remedial work and improvements carried out during the past year and any proposed further work to be undertaken, as advised.

5.6 Auditors

Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Naylor Wintersgill Limited, on 1 May 2023. A resolution proposing that Azets Audit Services Limited be reappointed will be put at a General Meeting.

6 Reference and Administrative Details

6.1 Name of the charity

The Yorkshire West District of the Methodist Church

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

Touchstone Centre
4 Easby Road
Bradford
BD7 1QX
01274 392628
www.yorkshirewestmethodist.org.uk

6.4 Chair of the District

Revd Kerry Tankard

6.5 Secretary of the Synod

Revd Christine A Hawke (until 31 August 2022)
Caroline Stead (from 1 September 2022)

6.6 Assistant Secretary of the Synod

Mrs Wendy Bentley

6.7 District Treasurer

John H Robinson (until 31 August 2022)
Alan Wittrick (from 1 September 2022)

6.8 Names of Charity Trustees

The following served as charity trustees throughout part or all of the year 2021-22 or were trustees at the time of this report being approved:

Chair of District		Revd Kerry Tankard	1 September 2019
Deputy Chair of District		Revd Melvyn Kelly	1 September 2020
Synod Secretary		Revd Christine A Hawke	Retired 31 August 2022
		Caroline Stead	I September 2022
		Revd Melvyn Kelly	1 September 2018
DPC Secretary		Wendy Bentley	1 January 2017
District Treasurer		John H Robinson	Retired 31 August 2022
		Alan Wittrick	1 September 2022
Lay Stationing Representative		Claire Corp	1 September 2022
Property Secretary		Revd Richard Thompson	1 September 2021
District Youth Work Coordinator		Laura Tunnacliffe	1 September 2017
Methodist Council Representative		Revd Becki Stennett	1 September 2021
Safeguarding Officer		Barbara Hutchinson	Retired 31 August 2022
Grants Officer		Peter Finneran	1 September 2020
DAF Officer		Caroline Mason	Retired 31 August 2022
Rural Lead		Revd Andrew Webb	1 September 2022
Missional Communities Enabler		Revd David Goodall	1 September 2022
Representing	Leeds S&W	Sharon Brocksom	1 September 2017
	Leeds N & E	Anne Vautrey	1 September 2017
	Denby Dale & Clayton West	Sue Cutting	1 September 2021
	Wharfedale & Aireborough	Michael Noble	1 September 2021
	Aire & Calder	Matt Burland	1 September 2020
	Skipton & Grassington	Revd Dr Tracey Darling	1 September 2022
	Settle	Revd Tim Broughton	1 September 2021
	Airedale	Peter Howarth	1 September 2021
	Bradford North	Revd Nick Blundell	1 September 2020
	Bradford South	Trevor Kershaw	1 September 2019
	Calderdale	Revd Kathie Heathcoat	1 September 2019
	Huddersfield	Neil Ward	Retired 31 August 2022
		Barbara Hutchinson	1 September 2022
	N Kirklees & Morley	Revd Dr Alex Yesudas	Retired 31 August 2022
		Revd Dr David Barker	1 September 2022
	Touchstone	Revd Caroline Ryder	Resigned 28 February 2023

No charity trustee claims exemption of his or her name here.

6.9 Bankers

Charities Aid Foundation 25 Kings Hill Avenue West Malling Kent ME19 4TA	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE

6.10 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.11 Accountancy Support

Sleigh & Story Ltd
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

6.12 Auditors

Azets Audit Services Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Approvals

The Trustees' Report and the Financial Statements were approved by the Managing Trustees on 13 June 2023.

Signed on behalf of the DPC, as authorised:

Revd Melvyn Kelly
Deputy District Chair Date:

Alan Wittrick
District Treasurer Date: 14 June 2023

7.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2021-22 £	Total 2020-21 £
Income and Endowments from:							
Donations and legacies	11.1	1,935,722			20,330	1,956,052	130,389
Income from Charitable Activites:							
Assessments on circuits	11.2	149,588				149,588	167,395
From Circuit Model Trust Funds			159,163			159,163	102,607
Contribution to the cost of the Chair	11.3				42,741	42,741	42,151
Connexional Advance & Property Fund			204,442			204,442	204,234
		149,588	363,605	-	42,741	555,934	516,387
Income from Investments		1,172	3,744	495	997	6,408	4,698
Other	11.4	27,797	15,464	240	-	43,501	22,001
Total		**2,114,279**	**382,813**	**735**	**64,068**	**2,561,895**	**673,475**
Expenditure on Activities:							
Grants and donations	11.5	8,923	263,026	35,885	2,156	309,990	5,512
Salaries and associated costs	11.6	45,760		165,734	118,949	330,443	282,092
Property:	11.8					-	
- Manses				13,206		13,206	55,383
- Other property				13,365		13,365	19,772

- Insurance, utilities		571		54,146		54,717	14,644
Office expenses	11.9	12,443				12,443	25,171
Synods, committees, Conference	11.10	892				892	1,323
Other outgoings:						-	
- Training	11.11					-	233
- Projects	11.12			55,385		55,385	25,911
- Sundry	11.13	30,938	2,142	34,785	53,052	120,917	89,634
Total charitable expenditure		**99,527**	**265,168**	**372,506**	**174,157**	**911,358**	**519,675**
Net income/(expenditure) before transfers		**2,014,752**	**117,645**	**(371,771)**	**(110,089)**	**1,650,537**	**153,800**
Transfers between funds	11.14	(134,947)	(266,500)	335,604	65,843	-	-
Net income/(expenditure)		1,879,805	(148,855)	(36,167)	(44,246)	1,650,537	153,800
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		1,879,805	(148,855)	(36,167)	(44,246)	1,650,537	153,800
Reconciliation of funds:							
Total funds brought forward		2,819,286	215,900	189,012	437,566	3,661,764	3,507,964
Total funds carried forward		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**

7.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Income and Endowments from:							
Donations and legacies	11.1	9,383	-	574	120,432	130,389	151,124
Income from Charitable Activites:							
Assessments on circuits	11.2	167,395	-	-	-	167,395	153,401
From Circuit Model Trust Funds		-	102,607	-	-	102,607	117,656
Contribution to the cost of the Chair	11.3	-	-	-	42,151	42,151	40,831
Connexional Advance & Property Fund		-	204,234	-	-	204,234	171,355
		167,395	306,841	-	42,151	516,387	483,243
Income from Investments		1,154	2,441	356	747	4,698	10,367
Other	11.4	17,126	-	107	4,768	22,001	47,828
Sale of Properties		-	-	-	-	-	-
Total		**195,058**	**309,282**	**1,037**	**168,098**	**673,475**	**692,562**
Expenditure on Activities:							
Grants and donations	11.5	16,042	(12,910)	1,680	700	5,512	245,426
Salaries and associated costs	11.6	71,343	-	129,324	81,425	282,092	214,619
Property:	11.8						
- Manses		-	-	55,383	-	55,383	27,492
- Other property		-	-	12,240	7,532	19,772	38,001

- Insurance, utilities		-	-	4,780	9,864	14,644	16,047
Purchase of Properties		-	-	-	-	-	-
Office expenses	11.9	6,329	-	-	18,842	25,171	27,157
Synods, committees, Conference	11.10	1,323	-	-	-	1,323	8,926
Other outgoings:							
- Training	11.11	-	-	-	233	233	153
- Projects	11.12	-	-	24,190	1,721	25,911	27,092
- Sundry	11.13	46,871	1,463	27,871	13,429	89,634	61,355
Total charitable expenditure		**141,908**	**(11,447)**	**255,468**	**133,746**	**519,675**	**666,268**
Net income/(expenditure) before transfers		**53,150**	**320,729**	**(254,431)**	**34,352**	**153,800**	**26,294**
Transfers between funds	11.14	48,658	(150,910)	198,310	(96,058)	-	-
Net income/(expenditure)		101,808	169,819	(56,121)	(61,706)	153,800	26,294
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		101,808	169,819	(56,121)	(61,706)	153,800	26,294
Reconciliation of funds:							
Total funds brought forward		2,717,478	46,081	245,133	499,272	3,507,964	3,507,462
Adjustment relating to prior period	11.15					-	(25,792)
Total funds carried forward as re-stated							3,481,670
Total funds carried forward		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**

8.1 Balance Sheet

Yorkshire West District of the Methodist Church

AS AT 31 AUGUST 2022

	Notes	General Funds (Unrestricted) £	District Advance Fund (Restricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2022 £	Total 2021 £
Tangible Fixed Assets							
Manse and other property	11.16	4,431,000	-	-	-	**4,431,000**	**2,531,000**
Total fixed assets		**4,431,000**	**-**	**-**	**-**	**4,431,000**	**2,531,000**
Current Assets							
Debtors and Prepayments	11.17				19,201	**19,201**	24,070
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.18	247,764	724,893	239,471	351,324	**1,563,452**	1,652,272
Cash at Bank and in hand	11.18	29,227		12,329	25,331	**66,886**	99,889
Total current assets		**276,991**	**724,893**	**251,800**	**395,855**	**1,649,539**	**1,776,231**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.19	8,900	360,029		2,535	371,464	313,618
Net current (liabilities)/assets		**268,091**	**364,864**	**251,800**	**393,320**	**1,278,075**	**1,462,613**
Total assets less current liabilities		**4,699,091**	**364,864**	**251,800**	**393,320**	**5,709,075**	**3,993,613**
Long term liabilities							
Loans to the District	11.20			98,955		98,955	99,162
Grants payable	11.21		297,819			297,819	232,687

Other liabilities due after 1 year						-	-
Net assets		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**

Funds of the District

General Fund (Unrestricted)	11.22	**4,699,091**				4,699,091	2,819,286
District Advance Fund (Unrestricted)	11.22		**67,045**			67,045	215,900
Designated Funds (Unrestricted)	11.23			**152,845**		152,845	189,012
Total unrestricted funds		**4,699,091**	**67,045**	**152,845**		**4,918,981**	**3,224,198**
Restricted Funds	11.24				**393,320**	393,320	437,566
Total Funds		**4,699,091**	**67,045**	**152,845**	**393,320**	**5,312,301**	**3,661,764**

Signed  Date 14 June 2023

Alan Wittrick
Trustee and District Treasurer

.2 Balance Sheet

Yorkshire West District of the Methodist Church

.S AT 31 AUGUST 2021

	Notes	General Funds (Unrestricted) £	District Advance Fund (Restricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2021 £	Total 2020 £
Tangible Fixed Assets							
Manse and other property	11.16	2,531,000	-	-	-	2,531,000	2,531,000
Total fixed assets		**2,531,000**	**-**	**-**	**-**	**2,531,000**	**2,531,000**
Current Assets							
Debtors and Prepayments	11.17	24,070	-	-	-	**24,070**	5,602
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.18	212,555	751,587	288,174	399,956	**1,652,272**	1,702,816
Cash at Bank and in hand	11.18	62,279	-	-	37,610	**99,889**	43,481
Total current assets		**298,904**	**751,587**	**288,174**	**437,566**	**1,776,231**	**1,751,899**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.19	10,618	303,000	-	-	**313,618**	307,044
Net current (liabilities)/assets		**288,286**	**448,587**	**288,174**	**437,566**	**1,462,613**	**1,444,855**
Total assets less current liabilities		**2,819,286**	**448,587**	**288,174**	**437,566**	**3,993,613**	**3,975,855**
Long term liabilities							
Loans to the District	11.20	-	-	99,162	-	**99,162**	84,204
Grants payable	11.21	-	232,687			**232,687**	383,687
Other liabilities due after 1 year		-	-	-	-	**-**	-
Net assets		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**
Funds of the District							
General Fund (Unrestricted)	11.22	**2,819,286**				2,819,286	2,717,478
District Advance Fund (Unrestricted)	11.22	-	**215,900**			215,900	46,081
Designated Funds (Unrestricted)	11.23	-	-	**189,012**		189,012	245,133
Total unrestricted funds		**2,819,286**	**215,900**	**189,012**		**3,224,198**	**3,008,692**
Restricted Funds	11.24				**437,566**	437,566	499,272
Total Funds		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**

9 YORKSHIRE WEST DISTRICT of the METHODIST CHURCH

Cash flow statement for the year ended 31 August 2022

Statement of cash flows	Note	2022 £	2021 £
Cash from operating activities			
Net cash used in operating activities		**(127,208)**	**1,166**
Cash flows from investing activities			
Dividends,interest and rents from investments		5,385	4,698
Proceeds from the sale of property,plant and equipment		-	-
Purchase of property,plant and equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of investments		-	-
Purchase of investments		-	-
Other		-	-
Net cash provided by investing activities		**5,385**	**4,698**
Cash flows from financing activities			
New borrowing		-	-
Repayments of borrowing			-
Net cash used in financing activities		**-**	**-**
Change in cash and cash equivalents in the reporting period		(121,823)	5,864
Cash and cash equivalents at the beginning of the reporting period		1,752,161	1,746,297
Cash and cash equivalents at the end of the reporting period		**1,630,338**	**1,752,161**
		2,022	**2,021**

Reconciliation of net income to net cash flow from operating activities	£	£
Net income for the reporting period	1,650,537	153,800
Adjustments for:		
Depreciation and amortisation charges	-	-
Profit on the sale of fixed assets	-	-
Non-cash donations	(1,900,000)	
Interest received	(5,385)	(4,698)
Loss on the sale of fixed assets	-	-
Gains on investments	-	-
Decrease/(increase) in stocks	-	-
(increase)/decrease in debtors	4,869	(18,468)
increase/(decrease) in creditors	122,771	(129,468)
Net cash used in operating activities	**(127,208)**	**1,166**

Analysis of cash and cash equivalent	2022 £	2,021 £
Cash in hand	1,630,338	1,752,161
Short term deposit (less than 3 months)		
Total cash and cash equivalents	**1,630,338**	**1,752,161**

10 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 11

i Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

Ii Public benefit entity

The West Yorkshire District 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.

iii 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, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not included into these financial statements. The managing Trustees do, however, have oversight of two projects within the District – Touchstone and the Conistone Hostel – and those accounts have been included, as have the accounts for:

- District Methodist Women in Britain committee
- Leeds Extension Society

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 11.3. A similar figure appears in the Expenditure at Note 11.6.

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

The District acts as agent in two matters:

- the collection of quarterly assessments from circuits which are paid to the MCF
- the payment of expenses of delegates from the District to the Methodist Conference

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP, the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure
This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the District to pay out resources.

ix Grants
Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

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

xi Tangible fixed assets
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at estimated realisable value, of which the land component is deemed to be 50%. The properties have been reviewed for impairment.

xii Investments
Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

xiii Debtors and creditors: bank and cash
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. 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 account balances are shown at the realisable values.

xiv Methodist Church Fund
The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xv Chair's manse costs
The District is required to provide accommodation for the Chair of District and his/her family. The District bears the cost of repairs, maintenance, building insurance, council tax and water charges. These costs are not shown separately as benefits-in-kind as HMRC does not seek to tax these receipts.

11 Notes to the Accounts

11.1 Donations and legacies

2022

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	-	-	-
Benevolence	-	-	-	240	240
EDEV	-	-	-	-	-
MSM	-	-	-	-	-
Youth	-	-	-	-	-
LMM	460	-	-	-	460
Touchstone	27,262	-	-	90	27,352
MWiB	-	-	-	-	-
Leeds Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	-	-
University Chaplaincy	-	-	-	-	-
Our Calling	-	-	-	20,000	20,000
Rural Lead	8,000	-	-	-	8,000
Oxford Place	1,900,000	-	-	-	1,900,000
Total	1,935,722	-	-	20,330	1,956,052

2021

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	564	-	564
Benevolence	-	-	-	430	430
EDEV	-	-	-	-	-
MSM	-	-	-	-	-
Youth	-	-	-	-	-
LMM	-	-	10	-	10
Grants	-	-	-	-	-
Touchstone	9,383	-	-	53,394	62,777
MWiB	-	-	-	432	432
Leeds Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	50	50
University Chaplaincy	-	-	-	46,126	46,126
Our Calling	-	-	-	20,000	20,000
Total	9,383	-	574	120,432	130,389

11.2 Assessments on circuits

All Circuits paid their assessments to the District: the amount paid includes a sum £149,588 (2020-21 £167,395) to defray the costs of running the District and a contribution £769,080 (2020-21 £783,605) to the Methodist Church Fund towards the cost of running the Connexion. The sum collected for and remitted to the MCF does not appear elsewhere in these financial statements.

An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members. The annual meeting of Circuit Treasurers, together with the District Treasurer, agrees appropriate capping levels for both increases and decreases, in order to achieve the aggregate level of assessments required to meet the District and MCF budget.

11.3 Contribution to the cost of the Chair

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2021-22	2020-21
Stipend of Chair of District	32,451	32,074
Employer's National Insurance contributions	3,343	3,211
Employer's pension contributions	6,947	6,866
Cash cost paid by the Connexion (see SOFA, line 7)	*42,741*	*42,151*
Notional estimate of cost of providing manse	16,000	16,000
Chair's expenses	1,813	1,243
Total cost	**60,554**	**59,394**

Since the stipend-related costs above (i.e. £42,741) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by District and the District maintains the property. The sum of £16,000 was determined by research of local letting agents on the internet and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the DPC.

11.4 Other

2022

		General unrestricted	DAF	Designated	Restricted	Total
Other - General		-	-	-	-	-
- President's Assistant		-	-	-	-	-
- MSM		-	-	-	-	-
- Pentecost Praise		-	-	-	-	-
- LMM		1,376	-	-	-	1,376
ONE programme		-	-	-	-	-
Touchstone		13,489	-	-	-	13,489
MWiB		958	-	-	-	958
Conistone		3,122	-	-	-	3,122
Leeds Choir		4,045	-	-	-	4,045
Leeds Ext Society		1,967	-	-	-	1,967
Youth		2,840	-	-	-	2,840
Connexional Grant		-	15,464	240	-	15,704
	Total	27,797	15,464	240	-	43,501

2021

		General unrestricted	DAF	Designated	Restricted	Total
Other - General		(115)	-	-	-	(115)
- President's Assistant		5,000	-	-	-	5,000
- MSM		-	-	-	-	-
- Pentecost Praise		-	-	-	-	-
- LMM		-	-	330	-	330
ONE programme		-	-	(223)	-	(223)
Touchstone		12,241	-	-	-	12,241
MWiB		-	-	-	300	300
Conistone		-	-	-	2,379	2,379
Leeds Choir		-	-	-	1,006	1,006
Leeds Ext Society		-	-	-	1,083	1,083
	Total	17,126	-	107	4,768	22,001

11.5 Grants and Donations

2022

	General unrestricted	DAF	Designated	Restricted	Total
General fund	-	-	-	-	-
Training	-	-	5,598	-	5,598
CDiM	-	-	2,379	-	2,379
Benevolence	-	-	-	862	862
Bradford	-	-	-	89	89
DAF	-	263,026	-	-	263,026
MWiB	-	-	-	-	-
Connexional Pension Reserves	8,923	-	27,908	1,205	38,036
Total	8,923	263,026	35,885	2,156	309,990

2021

	General unrestricted	DAF	Designated	Restricted	Total
General fund	16,042	-	-	-	16,042
Training	-	-	500	-	500
CDiM	-	-	1,180	-	1,180
Benevolence	-	-	-	637	637
Bradford	-	-	-	63	63
DAF	-	(12,910)	-	-	(12,910)
MWiB	-	-	-	-	-
Total	16,042	(12,910)	1,680	700	5,512

General Fund	Grant to Leeds University Chaplaincy.
Training	Paid to individuals in line with their responsibilities.
CDiM	Provided to ministers on application.
Benevolence	Paid to individuals at the sole discretion of the District Chair.
Bradford	An agreed transfer to Touchstone from the Bradford Fund.
DAF	Property and mission grants are made to institutions.
MWiB	Paid to appropriate worthy causes.

No support costs were allocated grant making activities.

11.6 Salaries and associated costs

2022

	General unrestricted	DAF	Designated	Restricted	Total
Chair of District	-	-	-	42,741	42,741
Office	44,571	-	-	-	44,571
Youth coordinator	-	-	6,892	-	6,892
Safeguarding	-	-	23,753	-	23,753
LMM	-	-	72,762	-	72,762
Missional Community	-	-	17,756	-	17,756
ONE programme	-	-	9,059	-	9,059
University Chaplaincy	-	-	35,512	-	35,512
Touchstone	-	-	-	76,208	76,208
Synod secretary	1,189	-	-	-	1,189
Total	45,760	-	165,734	118,949	330,443

Salaries		
Gross salaries	172,068	
Employers NI	10,830	
Employers pension	7,583	
Stipends		
Gross salaries	71,427	
Employers NI	6,672	
Employers pension	19,122	
Chair of District	42,741	
Total	330,443	

2021

	General unrestricted	DAF	Designated	Restricted	Total
Chair of District	-	-	-	42,151	42,151
Office	37,878	-	-	-	37,878
Youth coordinator	-	-	5,656	-	5,656
Safeguarding	-	-	21,913	-	21,913
LMM	-	-	42,014	-	42,014
Missional Community	-	-	7,245	-	7,245
ONE programme	-	-	17,572	-	17,572
University Chaplaincy	-	-	34,924	-	34,924
Touchstone	32,276	-	-	39,274	71,550
Synod secretary	1,189	-	-	-	1,189
Total	71,343	-	129,324	81,425	282,092

Salaries		
Gross salaries	147,541	
Employers NI	8,618	
Employers pension	6,899	
Stipends		
Gross salaries	56,801	
Employers NI	5,078	
Employers pension	15,004	
Chair of District	42,151	
Total	282,092	

No employees received employee benefits that totalled more than £60,000 for both the current and prior year. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

- In addition to the Chair of District, who undertakes the primary executive role within the District, five other members of the District Policy Committee were in receipt of payment for work undertaken on behalf of the District.
- Two of the trustees are employees of the District (total salaries £24,359 plus £336 expenses).

Average number of employees in 2021-22 was 18 (2020-21: 22).

11.7 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.
On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

The Connexion accounts for both the MMPS and PASLEMC pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts.

The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficits on these schemes can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk

11.8 Property costs

2022

		General unrestricted	DAF	Designated	Restricted	Total
Manses						
District manse		-	-	3,207	-	3,207
District Office		-	-	-	-	-
2 West Parade manse		-	-	2,966	-	2,966
167 Otley Road manse		-	-	4,835	-	4,835
Touchstone manse		-	-	2,198	-	2,198
	Total	-	-	13,206	-	13,206
Other property						
Touchstone house		-	-	-	-	-
Conistone hostel		-	-	-	-	-
Oxford Place		-	-	13,365	-	13,365
	Total	-	-	13,365	-	13,365
Insurance, utilities etc						
District manse		-	-	1,051	-	1,051
District office		571	-	-	-	571
2 West Parade		-	-	198	-	198
167 Otley Rd		-	-	1,851	-	1,851
Touchstone manse		-	-	-	-	-
Touchstone house		-	-	1,046	-	1,046
Conistone hostel		-	-	-	-	-
Oxford Place		-	-	50,000	-	50,000
	Total	571	-	54,146	-	54,717

2021

		General unrestricted	DAF	Designated	Restricted	Total
Manses						
District manse		-	-	2,792	-	2,792
District Office		-	-	-	-	-
2 West Parade manse		-	-	30,927	-	30,927
167 Otley Road manse		-	-	2,081	-	2,081
Touchstone manse		-	-	19,583	-	19,583
	Total	-	-	55,383	-	55,383
Other property						
Touchstone house		-	-	-	7,532	7,532
Conistone hostel		-	-	-	-	-
Oxford Place		-	-	12,240	-	12,240
	Total	-	-	12,240	7,532	19,772
Insurance, utilities etc						
District manse		-	-	1,211	-	1,211
District office		-	-	572	-	572
2 West Parade		-	-	1,309	-	1,309
167 Otley Rd		-	-	1,661	-	1,661
Touchstone manse		-	-	27	-	27
Touchstone house		-	-	-	8,712	8,712
Conistone hostel		-	-	-	1,152	1,152
	Total	-	-	4,780	9,864	14,644

11.9 Office expenses

2022

	General unrestricted	DAF	Designated	Restricted	Total
Chair's expenses	1,813	-	-	-	1,813
Office - post & tel	2,157	-	-	-	2,157
- stationery etc	729	-	-	-	729
- hospitality	555	-	-	-	555
- IT	2,124	-	-	-	2,124
- use of Touchstone	1,000	-	-	-	1,000
Conistone	-	-	-	-	-
Professional	1,699	-	-	-	1,699
Other	1,852	-	-	-	1,852
Touchstone	-	-	-	-	-
Ecumenical	514	-	-	-	514
Total	12,443	-	-	-	12,443

2021

	General unrestricted	DAF	Designated	Restricted	Total
Chair's expenses	1,243	-	-	-	1,243
Office - post & tel	1,057	-	-	4,825	5,882
- stationery etc	591	-	-	443	1,034
- hospitality	153	-	-	-	153
- IT	979	-	-	3,645	4,624
- use of Touchstone	1,000	-	-	-	1,000
Conistone	-	-	-	9,642	9,642
Professional	816	-	-	-	816
Other	490	-	-	287	777
Touchstone	-	-	-	-	-
Total	6,329	-	-	18,842	25,171

11.10 Synods, Committees, Conference

2022

	General unrestricted	DAF	Designated	Restricted	Total
Synod & posth'ders	1,496	-	-	-	1,496
Conference reps	(604)	-	-	-	(604)
Total	892	-	-	-	892

2021

	General unrestricted	DAF	Designated	Restricted	Total
Synod & posth'ders	697	-	-	-	697
Conference reps	626	-	-	-	626
Total	1,323	-	-	-	1,323

Payments to trustees and postholders:
It is District policy to offer to reimburse members of the District Policy Committee and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

11.11 Other outgoings – Training

2022

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	-	-	-
Total	-	-	-	-	-

2021

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	-	233	233
Total	-	-	-	233	233

11.12 Other outgoings – Projects

2022

	General unrestricted	DAF	Designated	Restricted	Total
Mission & Rural - housing	-	-	-	-	-
- expenses	-	-	-	-	-
- Pentecost Praise	-	-	-	-	-
- sundry	-	-	-	-	-
Safeguarding - expenses	-	-	1,622	-	1,622
- printing	-	-	-	-	-
- other	-	-	788	-	788
- training provision	-	-	600	-	600
Univ chaplaincy - expenses	-	-	179	-	179
- other	-	-	-	-	-
LMM - expenses	-	-	-	-	-
- Premises	-	-	9,186	-	9,186
- LCI	-	-	-	-	-
- Activism	-	-	1,648	-	1,648
- Contemplative	-	-	5,444	-	5,444
- Wellbeing	-	-	2,191	-	2,191
- Intentional Community	-	-	1,447	-	1,447
- general	-	-	11,627	-	11,627
ONE programme - expenses	-	-	5,847	-	5,847
- travel	-	-	-	-	-
- training	-	-	-	-	-
- residential	-	-	1,189	-	1,189
- equipment	-	-	249	-	249
- other	-	-	90	-	90
Youth - events	-	-	6,601	-	6,601
- expenses	-	-	1,663	-	1,663
- general	-	-	144	-	144
Missional Community - hospitality	-	-	54	-	54
- travel	-	-	1,472	-	1,472
- Council tax	-	-	1,385	-	1,385
- Insurance	-	-	521	-	521
- manse maint	-	-	-	-	-
- general	-	-	1,438	-	1,438
Touchstone - projects	-	-	-	-	-
- travel	-	-	-	-	-
Total	-	-	55,385	-	55,385

2021

	General unrestricted	DAF	Designated	Restricted	Total
Mission & Rural – housing	-	-	701	-	701
- expenses	-	-	-	-	-
- Pentecost Praise	-	-	756	-	756
- sundry	-	-	-	-	-
Safeguarding - expenses	-	-	357	-	357
- printing	-	-	130	-	130
- other	-	-	232	-	232
- training provision	-	-	4,725	-	4,725
Univ chaplaincy - expenses	-	-	37	-	37
- other	-	-	220	-	220
LMM - expenses	-	-	-	-	-
- Council tax	-	-	354	-	354
- LCI	-	-	3,600	-	3,600
- Activism	-	-	508	-	508
- Contemplative	-	-	1,195	-	1,195
- Wellbeing	-	-	200	-	200
- Intentional Community	-	-	33	-	33
- general	-	-	5,409	-	5,409
ONE programme - expenses	-	-	723	-	723
- travel	-	-	24	-	24
- training	-	-	100	-	100
- residential	-	-	505	-	505
- other	-	-	525	-	525
Youth - events	-	-	964	-	964
- expenses	-	-	471	-	471
- general	-	-	12	-	12
Missional Community - hospitality	-	-	59	-	59
- travel	-	-	281	-	281
- Council tax	-	-	354	-	354
- manse maint	-	-	87	-	87
- general	-	-	1,628	-	1,628
Touchstone - projects	-	-	-	1,560	1,560
- travel	-	-	-	161	161
Total	-	-	24,190	1,721	25,911

11.13 Other outgoings – Sundry

2022

	General unrestricted	DAF	Designated	Restricted	Total
Newsletters, books	5,245	-	-	-	5,245
General	224	2,142	491	85	2,942
EDEV	-	-	-	-	-
Bradford Fund	-	-	-	-	-
MSM - expenses	-	-	144	-	144
- events	-	-	-	-	-
Safeguarding	-	-	9	-	9
JPIT	-	-	-	-	-
Deputy Chair	-	-	-	-	-
Supervision	103	-	-	-	103
Leeds Holiday Club	-	-	-	-	-
Holden Library	300	-	-	-	300
Yorks Churches on Show	-	-	-	-	-
Rural Business Support	-	-	-	-	-
Touchstone	138	-	-	5,980	6,118
MWiB	-	-	-	1,340	1,340
Conistone	-	-	-	8,421	8,421
Leeds Choir	-	-	-	4,685	4,685
Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	3,000	3,000
Training	-	-	-	-	-
Consultancy	-	-	-	-	-
- Office	504	-	-	-	504
- Lay Employment	15,524	-	1,538	-	17,062
- Safeguarding	-	-	19,414	-	19,414
- Rural Lead	-	-	7,108	-	7,108
- District Property Sec	-	-	-	-	-
- University Chaplaincy	-	-	-	-	-
- LMM	-	-	2,724	-	2,724
- One Programme	-	-	3,357	-	3,357
- Touchstone	-	-	-	29,541	29,541
- MWiB	-	-	-	-	-
Year End Accounts	1,700	-	-	-	1,700
Audit	7,200	-	-	-	7,200
Total	30,938	2,142	34,785	53,052	120,917

2021

	General unrestricted	DAF	Designated	Restricted	Total
Newsletters, books	2,896	-	-	-	2,896
General	3,334	1,463	-	-	4,797
EDEV	-	-	-	-	-
Bradford Fund	-	-	-	-	-
MSM - expenses	-	-	268	-	268
- events	-	-	390	-	390
Safeguarding	-	-	-	-	-
JPIT	-	-	-	-	-
Deputy Chair	10,000	-	-	-	10,000
Supervision	92	-	-	-	92
Leeds Holiday Club	-	-	-	-	-
Holden Library	150	-	-	-	150
Yorks Churches on Show	-	-	-	-	-
Rural Business Support	-	-	-	-	-
Touchstone	-	-	-	-	-
MWiB	-	-	-	503	503
Conistone	-	-	-	-	-
Leeds Choir	-	-	-	901	901
Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	2,500	2,500
Training	-	-	30	-	30
Consultancy	-	-	-	-	-
- Office	685	-	-	-	685
- Lay Employment	16,434	-	-	-	16,434
- Safeguarding	-	-	16,736	-	16,736
- Rural Lead	-	-	6,299	-	6,299
- District Property Sec	5,000	-	-	-	5,000
- University Chaplaincy	-	-	2,892	-	2,892
- LMM	-	-	138	-	138
- One Programme	-	-	1,118	-	1,118
- Touchstone	-	-	-	8,625	8,625
- MWiB	-	-	-	900	900
Year End Accounts	1,080	-	-	-	1,080
Audit	7,200	-	-	-	7,200
Total	46,871	1,463	27,871	13,429	89,634

11.14 Transfers between funds

2022

	General unrestricted	DAF	Designated	Restricted
General	(146,960)	-	119,698	27,262
Manse	(8,000)	-	8,000	-
Training	-	-	-	-
CDiM	(3,500)	-	3,500	-
Change of Chair	(2,000)	-	2,000	-
Safeguarding	(42,000)	-	42,000	-
Youth	(14,840)	-	14,840	-
LMM	145,124	(146,500)	1,376	-
ONE programme	-	-	-	-
Touchstone	(39,679)	(35,000)	26,190	48,489
MWiB	(958)	-	-	958
Conistone	(3,122)	-	-	3,122
Leeds Choir	(4,045)	-	-	4,045
Leeds Extension Society	(1,967)	-	-	1,967
Rural lead	(8,000)	-	8,000	-
EDEV	-	-	-	-
OOP	-	-	5,000	-
Leeds Chaplaincy	(5,000)	-	-	-
Our Calling	-	-	20,000	(20,000)
Grievance	-	(10,000)	10,000	-
DAF	-	(75,000)	75,000	-
	(134,947)	(266,500)	335,604	65,843

The General Fund budget allows for contributions to a number of Designated Funds in relation to the business of the District – these are shown as transfers from General to Designated.

Similarly grants are allocated to a number of Designated Funds and these are shown as transfers from the DAF to Designated.

2021

	General unrestricted	DAF	Designated	Restricted
Office	(4,000)	-	4,000	-
Manse	(13,000)	-	13,000	-
Training	(1,500)	-	1,500	-
CDiM	(4,000)	-	4,000	-
Change of Chair	(2,000)	-	2,000	-
Safeguarding	(44,500)	-	44,500	-
Youth	(13,400)	-	13,400	-
LMM	-	(71,910)	71,910	-
ONE programme	-	(36,000)	36,000	-
Touchstone	131,058	(35,000)	-	(96,058)
Rural lead	-	(8,000)	8,000	-
	48,658	(150,910)	198,310	(96,058)

The General Fund budget allows for contributions to a number of Designated Funds in relation to the business of the District – these are shown as transfers from General to Designated.

Similarly grants are allocated to a number of Designated Funds and these are shown as transfers from the DAF to Designated.

11.15 Prior Year Adjustment

There is an adjustment included in 2019-20 relating to a prior period of £25,792, this relates to a difference on the gain/(losses) on revaluation of fixed assets which should have been included in the prior year. There is then subsequently a £56,616 transfer between the General Fund and District Advance Fund with no net effect on the SOFA.

11.16 Tangible fixed assets

	Buildings	Total
Realisable value B/Fwd	2,531,000	2,531,000
Additions	1,900,000	1,900,000
Disposals	-	-
Realisable value C/Fwd	4,431,000	4,431,000

Assessed realisable value		
District Manse	38 Longlands, Bradford	£380,000
	2 West Parade, Leeds	£357,000
	167 Otley Road, Leeds	£344,000
Touchstone Team Leader's Manse	30 Merton Road, Bradford	£150,000
Touchstone House	4 Easby Road, Bradford	£800,000
Conistone Hostel and Chapel		£500,000
Leeds Methodist District Office	Oxford Place, Leeds	£1,900,000
		£4,431,000

The combined insurance value of the above properties approximates to £6,838,626.

The trustees believe that there has been little increase in property prices in the areas concerned since August 2021 and have therefore left the figures at the previous year's valuations. However, given that it is a while since the properties have been valued formally, the trustees are committed to getting formal valuations of the properties for the year ended 31 August 2023.

On 1 September 2021 the Methodist Council transferred the managing trusteeship of Oxford Place, Leeds to the District. This building has been valued by a property surveyor to be £1.9m, and this is shown on the balance sheet at this value.

11.17 Debtors and Prepayments

2022

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	2,303	2,303
Other Debtors (Due Within 1 Year)	-	-	-	252	252
Other Debtors (Due After 1 Year)	-	-	-	16,646	16,646
Total	-	-	-	19,201	19,201

2021

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	2,195	2,195
Other Debtors (Due Within 1 Year)	-	-	-	6,250	6,250
Other Debtors (Due After 1 Year)	-	-	-	15,625	15,625
Total	-	-	-	24,070	24,070

11.18 Trustees for Methodist Church Purposes

The following funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month:

District Advance Fund
Bradford Fund
Illingworth Youth
Illingworth OM
Leeds Methodist International House
District properties

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Central Finance Board (CFB) and Cash at Bank

The District has two current accounts at HSBC plc and one at CAF Bank, both authorised institutions. The sums held on those accounts are immediately available. In addition the District has three deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

11.19 Creditors and Accruals

2022

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		8,900	-	-	2,535	11,435
Grants payable		-	360,029	-	-	360,029
	Total	8,900	360,029	-	2,535	371,464

2021

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		8,280	-	-	2,338	10,618
Grants payable		-	303,000	-	-	303,000
	Total	8,280	303,000	-	2,338	313,618

11.20 Loans to the District

In 2019-20 and 2020-21 a number of circuits and churches made loans to the District for the purpose of funding the developing work in the city centre of Leeds through the work of Leeds Methodist Mission (LMM). The loans will be repayable, without interest, when the income stream from either the redevelopment or sale of the Oxford Place premises has been determined. Further loans may be sought if required and it is forecast that all loans will be repaid by 2030.

11.21 Grant Commitments and the District Advance Fund

The District's policy is to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

The grants included within creditors are due to be paid during the following years:

- 2022/23 - £360,029
- 2023/24 - £194,748
- 2024/25 - £103,071

11.22 Unrestricted Funds

General Fund

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 97% of this fund is held as freehold properties (see note 15).

DAF

This fund supports initiatives in mission and ministry, outreach and evangelism, and offers support for missional property projects.

11.23 Other Designated Funds

These funds are to serve specific purposes but are not restricted to that purpose alone. These funds comprise:

Manse Fund
Available to meet upgrades in the accommodation at the District manse.

Office Fund
Property and equipment purchase, lease and repair in the District Office.

Training Fund
The District Training Fund is used to support non-CDIM learning and development activities of Methodists in the West Yorkshire District

CDiM
This fund supports the procedures for ensuring the continuing development of its active ministers (excluding Probationer ministers)

MET
Used to support the work of the District Mission Enabling Team

L&D Forum
Residue from former District Development Enabler fund

Rural Outreach
Project from Sep 14 to Aug 17 supporting, with the aid of a Deacon, mission and outreach in the northern rural parts of the District. This project, in a different form resumed from 2019-20.

Change of Chair
A sum of £2,000 is transferred from the General Fund each year to be used for expenses on a change of minister appointed to the District

MSM
A fund to support the Mission Shaped Ministry course run in conjunction with the Anglican Diocese of Leeds. An agreement is in place to allocate 50% of any remaining balance to the diocese once the fund is no longer needed

Safeguarding
The District has, in recent years, followed the recommendations of the Methodist Church and established significant processes, including the appointment of District Safeguarding Officers, to ensure that the safety and well-being of children, young people and vulnerable adults is of paramount importance.

Youth
Used to support Youth work under the control of the District Youth Coordinator and funded from the General Fund and the DAF.

Leeds city centre chaplaincy
A fund used to support the work of the deacon in the centre of Leeds. Funded from the DAF.

Leeds universities' chaplaincy
A fund to support the work of the chaplain in the universities in Leeds. Funded by connexional grant and money from the sale of the Leeds Methodist International House.

ONE programme
Supporting the work of the ONE programme and funded from the DAF.

District properties
Residual monies following sales and purchases of District properties including manses

Leeds holiday club
A fund used to support the provision for disadvantaged children in the Leeds area

Pentecost party
In 2018, at the invitation of *Thy Kingdom Come*, the District organised and hosted a Pentecost Party in Leeds. The fund supports future similar events

Our Calling
A fund to support the development of missional communities and to assist with resourcing churches

Grievance
A fund set up to support grievance costs.

11.24 Restricted Funds

Benevolence Fund
Provides financial support to ministers and lay people in need in the District.

Illingworth Youth
Legacy for the support of work amongst young people in the District

Illingworth OM
Legacy to support the work of the District either overseas or in conjunction with overseas partners

Local Preacher Training
Legacy to provide support for the training of Local Preachers

EDEV
Originally the Foundation Training Fund, this fund is now used to support the Encounter programme

Bradford
Balance of monies left from the sale of the former Eastbrook Hall, and used, when appropriate, for work in the city centre of Bradford

Leeds MIH fund
A fund set up following the sale of the Leeds Methodist International House and used to support the work of university chaplaincy.

12 Investment management

During the year the District paid £1,763 to TMCP, the custodians of the District's investments (District Advance Fund, Bradford Fund, Illingworth Youth Fund, Illingworth OM Fund, Leeds MIH (2021: £1,763).

13 Summary of movements on significant individual funds

2022

Fund	Bal at 31 Aug 21	Income	Expenditure	Transfers	Bal at 31 Aug 22
General	2,680,905	2,051,000	(162,198)	(178,650)	4,391,057
Office	8,790	-	(52,211)	119,698	76,277
Manse	5,798	-	(12,059)	8,000	1,739
Training	12,205	-	(5,598)	-	6,607
CDiM	29,857	-	(2,379)	3,500	30,978
Pentecost Praise	22,719	-	-	-	22,719
LP Training	12,108	-	-	-	12,108
L&D Forum	30,605	-	-	-	30,605
EDEV	4,801	-	-	-	4,801
Benevolence	4,737	240	(862)	-	4,115
Bradford	12,251	(108)	(124)	-	12,019
Rural outreach	8,737	8,000	(7,108)	8,000	17,629
Ch of Chair	1,984	42,741	(44,554)	2,000	2,171
MSM	6,473	-	(144)	-	6,329
Safeguarding	17,276	-	(46,186)	42,000	13,090
Youth	11,271	-	(15,300)	12,000	7,971
DAF	215,900	382,813	(275,168)	(256,500)	67,045
Uni chaplaincy	21,916	-	(35,691)	32,262	18,487
LMM	30,165	11,836	(107,029)	146,500	81,472
ONE prog	54,999	-	(19,791)	-	35,208
Illingworth Youth	8,948	2,882	(25)	-	11,805
Illingworth OM	5,299	25	(25)	-	5,299
Touchstone	87,677	40,841	(115,111)	61,190	74,597
Conistone Hostel	12,075	3,122	(8,421)	-	6,776
MWiB	3,409	958	(1,340)	-	3,027
Extension Soc	156,280	2,990	(3,000)	-	156,270
Holiday Club	35,367	-	-	-	35,367
Leeds Choir	5,873	4,045	(4,685)	-	5,233
Dist properties	84,100	495	(2,349)	-	82,246
Our Calling	50,346	20,000	-	-	70,346
Leeds MIH	18,893	15	-	-	18,908
Total	**3,661,764**	**2,571,895**	**(921,358)**	**-**	**5,312,301**

Fund	Bal at 31 Aug 20	Income	Expenditure	Transfers	Bal at 31 Aug 21
General	2,541,291	215,293	(124,337)	48,658	2,680,905
Office	5,740	-	(950)	4,000	8,790
Manse	27,332	-	(34,534)	13,000	5,798
Training	10,671	564	(530)	1,500	12,205
CDiM	27,037	-	(1,180)	4,000	29,857
Pentecost Praise	23,475	-	(756)	-	22,719
LP Training	12,108	-	-	-	12,108
L&D Forum	30,605	-	-	-	30,605
EDEV	4,801	-	-	-	4,801
Benevolence	4,944	430	(637)	-	4,737
Bradford	11,658	679	(86)	-	12,251
Rural outreach	7,737	-	(7,000)	8,000	8,737
Ch of Chair	584	-	(600)	2,000	1,984
MSM	7,131	-	(658)	-	6,473
Safeguarding	16,119	-	(43,343)	44,500	17,276
Youth	4,974	-	(7,103)	13,400	11,271
DAF	46,081	309,282	11,447	(150,910)	215,900
Uni chaplaincy	17,205	46,126	(41,415)	-	21,916
LMM	13,753	340	(55,838)	71,910	30,165
ONE prog	40,489	(223)	(21,267)	36,000	54,999
Illingworth Youth	8,936	30	(18)	-	8,948
Illingworth OM	5,292	18	(11)	-	5,299
Touchstone	226,176	75,309	(117,750)	(96,058)	87,677
Conistone Hostel	20,490	2,379	(10,794)	-	12,075
MWiB	4,080	732	(1,403)	-	3,409
Extension Soc	157,647	1,133	(2,500)	-	156,280
Holiday Club	35,367	-	-	-	35,367
Leeds Choir	5,768	1,006	(901)	-	5,873
Dist properties	115,520	356	(31,776)	-	84,100
Our Calling	40,000	20,000	(9,654)	-	50,346
Leeds MIH	34,953	21	(16,081)	-	18,893
Total	**3,507,964**	**673,475**	**(519,675)**	**-**	**3,661,764**

14 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Yorkshire West District has no significant influence over any of them. They are, therefore, not considered related parties.

15 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2020-21: nil).

17 Lease commitments

The District had commitments for the following:

- Photocopier/printer on 5 year lease from August 2019 at £76.07 + vat per quarter

Commitment at 31 August 2022 is 2 years ie £730 (2021 £1,095)

18 Accountancy support and audit

An accrual £1,700 (2021 £1,040) has been made in respect of accountancy support; also an accrual of £7,200 (2021 £7,200) to cover audit costs.

19 Related Party Transactions

There were no related party transactions in either the year under review or the prior year with the exception of Trustee remuneration as disclosed in note 11.6.

20 Post Balance Sheet Events

Oxford Place, Leeds is in the process of being sold, and a potential buyer has been identified.

20 Independent Auditor's Report to the Trustees

Opinion

We have audited the financial statements of The Methodist Church Yorkshire West District (the 'Charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

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

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Whalley (Senior Statutory Auditor)
for and on behalf of Azets Audit Services Limited

14 June 2023

Chartered Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales - Charity number 1133134

Accounts

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2021

The **Methodist** Church

Yorkshire West District

Contents

1		Objectives and activities
2		Achievements and performance
	2.1	2020-21
	2.2	Plans for future years
3		Financial review
	3.1	Investment Policy and Performance
	3.2	Reserves level and policy
	3.3	Risk management
	3.4	Collaborative arrangements with connected charities
4		Trustees' responsibilities
5		Structure, governance and management
	5.1	Structure
	5.2	Purpose of the District
	5.3	Governance
	5.4	Responsibilities of the District Policy Committee
	5.5	District Properties
6		Reference and Administrative Details
7		Statements of Financial Activities (SOFA)
	7.1	2021
	7.2	2020
8		Balance Sheets
	8.1	2021
	8.2	2020
9		Cash Flow Statement
10		Accounting framework and accounting policies
11		Notes to the Accounts
12		Investment management
13		Summary of movements on individual funds
14		Connected organisations and related parties
15		Volunteer contributions
16		Capital commitments and contingent liabilities
17		Lease commitments
18		Accountancy support and audit
19		Related party transactions
20		Declaration and Auditor's report

Trustees' Report

1 Objectives and activities

As a District, as circuits, and as churches, we seek to embrace 'Our Calling' and the Priorities of the Methodist Church, and through the District we shall:

- ★ provide resources for God's work and mission
- ★ initiate and support new, ground-breaking mission and ministry initiatives
- ★ create and maintain a dynamic programme of learning and development in ministry
- ★ promote opportunities for growth in Christian discipleship, including faith sharing
- ★ encourage ecumenical and interfaith relationships
- ★ nurture prayer, spirituality and the release of gifts and skills in the service of Christ
- ★ equip and enable people to engage with the issues of justice, equality, peace and the environment
- ★ inspire and enable information sharing and good practice, to ensure the existence of appropriate, flexible structures, and clear communication channels
- ★ emphasise the need to be imaginative and innovative in the use of personnel and property
- ★ ensure resources exist to support areas of legislation and guidance including safeguarding, lay employment and finance

2 Achievements and performance

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

2.1 2020-21

a) Overview from the Chair of District

The District exists, primarily, to support and enable the circuits and churches in their mission. We have regularly remembered this role as we consider what it is we offer to the circuits and how we serve them. This is highlighted in the reflections below.

This has been a year of challenge and opportunity. The impact of the Covid-19 pandemic continues to change but it is still no less significant in the life of the District and the churches. Agility has been key to the operations of the District as we have developed online ways of undertaking our work, or developed hybrid approaches to it. Agility has also been a mark of local congregations, and circuits, who have adapted to persistently changing regulations and continued to adjust what it means for them to be the Church today. The District continues to work out what it means to support the churches and circuits in this, and we are developing new resources to support them.

As part of this, we were very pleased to appoint Revd David Goodall as a new minister to the District. He is working half-time across the District to enable and support churches as they seek to develop their understanding of what it means to live by a Methodist Way of Life, as a tool to deepening their discipleship and developing their mission. We have also set out plans to offer additional resourcing to circuits in the coming year, through a Digital Church Enabler who will use their work in a circuit as a resource to serve across the District.

We have given permission for a number of societies to cease to meet during the year. They realised that their historic ministry and mission had come to an end, and the resources they held should be released to serve the wider work of their circuits and the District. We also gave permission for 2 other societies to re-imagine their future ministry and mission outside of their current buildings and we will watch with interest how this develops in future years.

Finally, one role the District has is to share in the oversight of those who are new to ministry and serving as probationers. We want to celebrated the testimonies, and then ordinations, of 6 of these ministers in the District over the year. We continue to celebrate the insight they are bringing to the District through their ministries and will support them as they continue to grow in their ministries.

b) Leeds City Centre work

The new strategy for the Methodist presence in the city centre of Leeds has continued to develop and be implemented, led by the full-time development worker, Ms Anna Bland. Since April 2021, Anna has been joined by Rev David Goodall in the role of Connexional Communities Worker, a post shared 50:50 with work in the rest of the District. The Development Plan for the city-centre work was fully reviewed in July 2021, and this sets out a clear strategy, hopes and objectives, along with a process for review and evaluation.

The overall aim is to create a vibrant Methodist presence in Leeds city centre that is providing something unique and relevant to a wide spectrum of Leeds society, including the vulnerable and lost, the aspiring, the local church goers, the charitable and the activist - a re-imagining of Methodism in Leeds city centre. There will be a network of communities based around aspects of the work, as part of a spiritual village concept, with interaction between them and no sense of hierarchy. All are based on the agreed central values of Encounter, Flourishing, Justice and Sanctuary, supported by the biblical narrative. The plan encompasses enabling activities, outreach events, city and ecumenical engagement, partnership working, sanctuary space, and communications.
From September 2021 onwards, the project is being rebranded from 'Leeds Methodist Mission' to 'Leeds Sanctuary', as this better reflects our values, is more explanatory and may therefore attract more people not connected with church.

c) Grant making

The District Advance Fund is used to provide grants to support Property and Mission & Ministry projects. It is expected that property projects will enable extension of mission and ministry work.

Financial support is given to District, Circuit, Church and Ecumenical initiatives as well as to secular projects working in areas that are in line with the Methodist Church's "Our Calling" statement.

DAF continued to fund subsequent years of projects approved in previous financial years. It renewed funding for the District's major projects Touchstone and Huddersfield Mission as well as a number of local projects.

d) Touchstone

Once again, it's been an interesting year and at the same time opened up many new opportunities for action and reflection. Even with restrictions we were able to devise and deliver three new projects which brought women together from diverse communities and helped support them in their wellbeing journeys.

We also delivered talks on line and reached a wider audience through social media and other platforms. For example, we recorded a podcast and video for 'International Women's Day' and took part in composing and performing an original piece of music called 'The Swift' which can be found on You Tube.

e) JPiT

With COP 26 fast approaching and climate change the most serious crisis facing the world at the moment, JPITY has majored on the environment in the past year. A conference in June attracted 70 attendees who listened to speakers covering: a) Climate Change as an Existential Crisis; b) Green Biblical Theology; and c) Worship for Green Church. These equipped participants with a better idea of how to respond to the climate change emergency through worship and prayer, in reading and interpreting their Bibles, and in changing their lifestyles to walk better in step with the rhythms and patterns of God's created order. We are continuing to develop that theme while finding a new focus for next year's summer conference.

f) Conistone Hostel
After many years of faithful service the management committee has stood down – 2021 has therefore been the final year for bookings; a review is planned for the future of the building. We are grateful to members of the committee for all they have done and offer our sincere thanks.

g) Missional Communities Enabler
This role was reconfigured during the 2019/20 year to be half time across the district and half time at Leeds Methodist Mission. The post was advertised in the autumn of 2020 and the district appointed Rev. David Goodall to the role. David moved to the district in April 2021 and began work in May 2021

In the early months of the appointment David has taken time to meet people from across the district and to begin to understand the way A Methodist Way of Life is being used and where churches and circuits are interested in developing its use.

Over the coming year David will begin to run workshops around A Methodist Way of Life, he will work with local churches to embed A Methodist Way of Life and with Circuits to think about their development in this area. This years One Opportunity Participants have been given the opportunity to develop a rhythm, of life for their year as part of the work of the Missional Communities Enabler. David is also working with those ministers seeking to develop Missional Communities, offering 'A Space to Be' for Ministers, taking part in the district's work on Climate Change, part of the group working on New Places for New People and a non voting member of the District Policy Committee.

The work of the Missional Communities Enabler is overseen by the Evangelism, Learning and Discipleship Group in partnership with the Chair of District. David meets regularly with the Chair and the wider group.

h) Safeguarding
Despite the restrictions on activities in church buildings due to Covid, this year was far from quiet for the Safeguarding team .

- We piloted the newly developed on-line version of the Foundation training module and then ran numerous 'train the trainer' sessions to enable circuit training staff to deliver this throughout the District.
- We carried out an audit of content addressing safeguarding on every church and circuit web-site across the District, discovering that this was sparse and of varying quality. We then developed resources to support churches and circuits to address this issue.
- We participated in a working group looking at how to encourage 'dementia friendly churches'
- We contributed to a Connexional series of webinars dealing with a variety of safeguarding topics
- Finally we continued to work with our colleague circuit and church safeguarding officers to encourage all members of the District to 'own' the declaration that 'safeguarding is everyone's responsibility'

I) Young People's Network
2020-21 was another interesting year! We decided early on in the year that all of our youth events would be held virtually for this year again, regardless of what restrictions may or may not be in place at a given time. This meant that there was clarity in planning and communication of events. Whilst numbers in some areas were lower than in previous years, we have seen an emerging area of work with under 11s, with a number of younger children joining us online for several of the events over the year – events included an online quiz, two online escape room activities and a virtual youth weekend which included a variety of workshops and activities for the young people to take part in.

As a District we also took part in the Connexional 3Generate 365 programme, which replaced the annual weekend with events and engagement opportunities across the whole year. Virtual gatherings allowed for the Methodist Youth President to join us on Zoom on more than one occasion, something which we haven't always been able to arrange when gathering physically due to travel and diary constraints.

The Youth Forum has been able to meet regularly on Zoom over the last year and has found it a positive and practical way of gathering.

j) ONE Opportunity Programme
Six young people from four different circuits took part in the project in 2020-21 in projects including increasing the social media presence of their church, exploring faith through music, an intergenerational craft group and a youth Bible Study. Most of these projects remained online for the whole year, although the craft group and Bible study met face to face when restrictions allowed, with appropriate COVID safeguards in place.

We employed a hybrid approach to the training events, with some in-person days together over the year and a series of online sessions spread out over the course of a weekend in March at which we were joined for a time by the Methodist Youth President.

Through these projects and the training events they learned new skills and enhanced existing skills, explored and identified strengths and gifts, developed faith and discipleship, grew in confidence, experienced a positive mental health impact and found their place in the church.

k) Volunteers
A substantial part of the District's ministry continues to be accomplished by volunteers. Most District officers and other members of the District Synod, except for ministers and paid lay employees are volunteers.

l) Property Consents support
As a District, we aim to provide help and support to all our Circuits and Churches in progressing projects through the Methodist Church property consents process. To help them in this process, the District Property Consents Panel provides valued comments on many schemes offering practical help and guidance where appropriate. The Panel consists of a group of practising and retired professionals with a wide-range of experience in the world of property, health safety and the environment and the mission of the Church.

m) MWiB
At the beginning of the Methodist year 2020/2021 it became evident that the way forward for us to have meetings was by Zoom. The officers continued to meet in this way and in November when we would have usually had an Advent Preparation day, a meeting was held and it was good to see folk from around the District once more joining together. The Rev. Kerry Tankard sent us a message and we were able to join with each other to sing (sound off, of course!). There were a few gremlins in the technological works but all agreed it had been a good experience.

In May we held an Easter Offering service and it was good to see some people who may not have been able to get to a 'live' service for various reasons.
Also in May, several folk attended the Swanwick Conference on line – a two day event which was extremely well done. It culminated with an afternoon celebration of 10years of Methodist Women in Britain.

In July our 'get-together' involved using part of the celebration from Swanwick as we remembered 10 years of MWiB and we were joined by Rev. Jenny Ramsden and Shamim Akhtar from Touchstone who gave an illustrated talk about their work. MWiB does, of course, have a close link with Touchstone – it's our postal address amongst other things. We look forward to being more involved in the future.

We look forward to meeting 'live' during the next Methodist church year but will also continue to have the occasional Zoom meeting. We will also continue our support of All We Can.

2.2 Plans for future years

a) Redevelopment of Oxford Place Methodist Mission and future plans for Leeds city centre
During the year, the Methodist Council decided that its intention to develop the Oxford Place premises into an hotel would not be able to proceed; it had been planned that the District would

derive income from the hotel in order to fund the continuing city-centre work. Consequently, arrangements were made to transfer the Managing Trusteeship back to the District from the Council with effect from 1st September 2021. The District Policy Committee has set up an Oxford Place Review Group to advise it on the best future use for the premises in order to optimise the funding to sustain the city-centre mission in Leeds for the longer term. The Group is therefore actively considering a range of possible uses, alongside the possible sale of the premises. In the light of decisions taken by the Methodist Conference in June 2021, the District intends to have made a final decision by the time of the Synod in September 2022.

b) Touchstone
Over the next two years, funding for Women's Breaking Free' will be used to the develop our counselling, retreat and psychoeducation work to help meet the growing needs in the community and beyond.

In the context of collective uncertainty, our hope is Touchstone will continue to be a place where people can come with both their joys and sorrows to be fully heard and seen. We seek to be a compassionate, caring and understanding community. We continue to work hard as a team alongside the Touchstone Council and are currently reviewing our vision and values as we move forwards. Our staff and volunteers are excited about what the forthcoming year will bring.

c) ONE Opportunity Programme
The 2021-22 One Opportunity Programme looks a little different to previous years. We have a new programme co-ordinator on secondment from a neighbouring District while we undertake a review of the programme, and we are joining with the neighbouring District to deliver one of our project training weekends, which will allow this year's participants to meet with young people who have taken part in the OOP in previous years to share experiences and offer a different type of support to each other.
We have recruited six young people with a wide range of projects including some church history, involvement in a wider church building project and starting a new parent and toddler group.

d) Young People's Network
We are already looking forward to a number of activities, including an online escape room and online activity evening, an in-person event in January and an in-person youth weekend in April, with a fall-back of online events should restrictions require.

We are also putting together a youth strategy which reflects some of the key parts of the District Vision Plan but also includes other areas which are important to the young people.

3 Financial review

During the year the District received total income of £673,475 and spent £519,675 resulting in net surplus of £153,800 for the year and total reserves carried forward of £3,661,764. There were no significant events during the year.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

The District holds a number of freehold properties being:

- the Chair's Manse in Idle
- the Touchstone Team Leader's Manse in Bradford
- the Touchstone property
- Conistone Hostel
- two manses used by the Leeds university and city centre chaplains

The District has the following principal sources of funds:

- Investment income and gains
- Levies on the Circuit Model Trust Funds of Circuits within the District
- Assessments on Circuits within the District

These sums are used to administer the District and to provide grants to Circuits, Churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District by bringing more people to Christ or by providing facilities that might enable this to happen.

3.1 Investment Policy and Performance

Restricted funds and monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. These organisations take into consideration the social, environmental and ethical issues, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract favourable rates of interest.

There are no other bench marks for the expected returns on investments at TMCP and CFB. The objective for the District is a rate of return at least as good as market rate.

3.2 Reserves level and policy

The Managing Trustees are responsible for ensuring, as far as is in their power, the continuing financial health of the District. This requires the keeping of sufficient funds to meet day to day expenses and to respond to unforeseen circumstances, risks and challenges which may arise.

Reserves Policy for Unrestricted General Fund (excluding properties):-
The Managing Trustees' policy is to maintain the level of reserves at no more than six months of total resources expended. Where reserves vary from this level, the figure will be reported to the District Policy Committee for action to be taken, if considered necessary, to remedy the position.

- *Note: The General Fund (excluding properties and connected organisations) amounted to £101,808 at 31 August 2021 equivalent to four months of resources expended.*

Policy for Unrestricted District Advance Fund:-
This fund is intended to support new initiatives in mission and ministry, outreach and evangelism and to offer solidarity for advance in the maintenance of mission through property. The District Policy Committee will determine annually the percentage split of the available funding between personnel and property. The District Grants Committee, on behalf of the District Policy Committee, administers the fund in accordance with the stated priorities and procedures.

Policy for Unrestricted Designated Funds:-
The Managing Trustees' policy is to maintain Designated Funds, in accordance with their stated objectives.

Policy for Restricted Funds:-
The Managing Trustees' policy is to maintain all Restricted Funds in accordance with their stated objectives shown below:-

Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).

Benevolence Fund and EDEV Fund: Each of these funds has been set up for a specific restricted purpose.

Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth: each one has a specific restricted purpose.

Leeds Methodist International House Fund - arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District; it has been agreed this should fund the Yorkshire West District's share of the cost of the University Chaplain (current balance £3,234)

Policies for connected funds
Conistone: the total balance at 31 August 2021 was £12,075. Tariffs are set at an appropriate level in order to maintain an adequate

MWiB: the balance at 31 August 2021 was £3,409

Touchstone: the balance at 31 August 2021 was £229,112. Of this sum, £144,924 is the fund for the general running of Touchstone and is made up of grants for future years. Further funds of £83,988 are for specific projects within Touchstone.

Leeds Extension Society: exists to provide small loans and grants to churches and circuits within the former Leeds District (balance £156,280)

Leeds Methodist Choir: rehearses and performs an annual concert (balance £5,873)

3.3 Risk management

The Managing Trustees have examined the major strategic and operational risks facing the District and have established the necessary systems to manage or mitigate these risks. In particular:

- suitable insurance cover is in place
- the District's finances are kept under review
- the District has adopted the Methodist Church Safeguarding Policy and ensured it is rolled out to the Circuits and Churches; it has appointed three District safeguarding Co-ordinators; appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the District, Circuits and Churches
- The District Safeguarding Advisory Group continues to monitor risks, and will seek professional advice where necessary

3.4 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray the cost of administering the District. This sum amounted to £153,401.

The District also obtained from each Circuit with a reserve in its Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). In 2020-21 this sum was £102,607 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds receivable by the District as agent are not recognised in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

3.5 Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising

activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". The charity does not actively raise funds from the public either directly or via use of an agent, according no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

4 Trustees' responsibilities

For each financial year ending on 31 August the Managing Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees at the time when this Trustees' Report is approved have confirmed that:

- So far as that Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that the Trustees have taken all the steps that ought to have been taken as Trustees, in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

5 Structure, governance and management

The District is an unincorporated charitable association governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commission on 4 December 2009.

5.1 Structure

Circuits are the co-ordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions for this purpose are made at or ratified by the Circuit Meeting.

A District is the co-ordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods.

The Methodist Conference meets once each year as the supreme denominational body for all the Methodist Churches.

a) Overall regulatory authority rests with the Methodist Conference

b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District

c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation

d) The District passes regulatory control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and regulatory authority is delegated to the Circuit Meeting for certain matters

e) The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity

5.2 Purpose of the District

The mission of the Methodist Church is the advancement of the Christian faith in accordance with its doctrinal standards and discipline. The District is an umbrella organisation constituted to advance the mission of the Church in West Yorkshire by providing support for Circuits, offering resources, finance, personnel & expertise. The District is also responsible for the deployment and oversight of the various ministries of the church locally. All this is carried out as a response to "Our Calling" adopted by the Methodist Conference of 2000 in Huddersfield and "Priorities of the Methodist Church" adopted by the Methodist Conference of 2004 in Loughborough.

The Synod and District Policy Committee are the operating bodies representing Circuits and they provide the link with the Connexion. The District Synod appoints the Managing Trustees who are normally the members of the District Policy Committee.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. Membership comprises Chair of District (ex officio); Synod Secretary (ex officio); all members of the District Officers' Group and named District Officers; one nominated representative from each circuit, alternating lay and ministerial (presbyteral/deacon) terms wherever possible.

The District Policy Committee normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, lay employment the District office, the District manse, stationing, safeguarding, authorisations to preside at communion, and extensions to local preacher training.

5.4 Responsibilities of the District Policy Committee

a) to formulate and promote policies which will advance the mission of the Church in the Circuits and Local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist Local Churches and Circuits having exceptional problems

b) to encourage inter-Circuit and ecumenical co-operation

c) to act in an executive capacity in matters remitted to the Committee by the Synod

d) to keep within its purview all District concerns not dealt with elsewhere

e) to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

f) to be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion

g) constantly to be aware of the public benefit guidance issued by the Charity Commission

5.5 District Properties

The Managing Trustees receive reports annually on the state of the District properties as shown in Note 9 to the accounts, any remedial work and improvements carried out during the past year and any proposed further work to be undertaken, as advised.

5.6 Auditors

Naylor Wintersgill Limited were appointed as auditor during the year, a resolution proposing that Naylor Wintersgill Limited be reappointed will be put at a General Meeting.

6 Reference and Administrative Details

6.1 Name of the charity

The Yorkshire West District of the Methodist Church

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

Touchstone Centre
4 Easby Road
Bradford
BD7 1QX
01274 392628
www.yorkshirewestmethodist.org.uk

6.4 Chair of the District

Revd Kerry Tankard

6.5 Secretary of the Synod

Revd Christine A Hawke

6.6 Assistant Secretary of the Synod

Mrs Wendy Bentley

6.7 District Treasurer

Mr John H Robinson

6.8 Names of Charity Trustees

The following served as charity trustees throughout part or all of the year 2019-20 or were trustees at the time of this report being approved:

Chair of District:		Revd Kerry Tankard	1 Sep 2019
Deputy Chair of District:		Revd Melvyn Kelly	1 Sep 2020
Synod Secretary:		Revd Christine A Hawke	1 Sep 2013
		Revd Melvyn Kelly	1 Sep 2018
DPC Secretary:		Mrs Wendy Bentley	1 Jan 2017
District Treasurer:		Mr John H Robinson	9 May 2015
Lay Stationing Representative:		Mrs Caroline Stead	1 Sep 2013
Property Secretary		Mr David Quick	retired 31 Aug 2021
		Revd Richard Thompson	1 Sep 2021
District Youth Work Co-ordinator		Mrs Laura Tunnacliffe	1 Sep 2017
Methodist Council Representative:		Mr Tim Baker	retired 31 Aug 2021
		Revd Becki Stennett	1Sep 2021
Safeguarding Officer		Mrs Barbara Hutchinson	1 Sep 2017
Grants Officer		Mr Peter Finneran	1 Sep 2020
DAF Officer		Mrs Caroline Mason	1 Sep 2017
Representing	Leeds (South & West)	Mrs Sharon Brocksom	1 Sep 2017
	Leeds (North & East)	Mrs Anne Vautrey	1 Sep 2017
	Denby Dale & Clayton West	Revd Dr Philip Bee	1 Sep 2015
		Ms Sue Cutting	1 Sep 2021
	Wharfedale & Aireborough	Mr Michael Noble	1 Sep 2021
		Revd Tim Perkins	retired 31 Aug 2021
	Aire & Calder	Mr Matt Burland	1 Sep 2020
	Skipton & Grassington	Mr John Tomlinson	1 Sep 2016
	Settle	Mrs Liz Whitfield	retired 31 Aug 2021
		Revd Tim Broughton	1 Sep 2021
	Airedale	Mr Peter Howarth	1 Sep 2021
		Revd Ruth Crompton	retired 31 Aug 2021
	Bradford North	Revd Nick Blundell	1 Sep 2020
	Bradford South	Mr Trevor Kershaw	1 Sep 2019
	Calderdale	Revd Kathie Heathcoat	1 Sep 2019
	Huddersfield	Mr Neil Ward	1 Sep 2021
	North Kirklees & Morley	Revd Dr Alex Yesudas	1 Sep 2021
		Revd Janet Corlett	retired 31 Aug 2021
	Touchstone	Revd Caroline Ryder	1 Sep 2020

No charity trustee claims exemption from disclosure of his or her name here.

6.9 Bankers

Charities Aid Foundation
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

6.10 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.11 Accountancy Support

Sleigh & Story
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

6.12 Auditors

Naylor Wintersgill
Carlton House
Grammar School Street
Bradford
BD1 4NS

Approvals

The Trustees' Report and the Financial Statements were approved by the Managing Trustees on 23 May 2022

Signed on behalf of the DPC, as authorised:

Revd Kerry Tankard
District Chair Date: 22 May 2022

John H Robinson
District Treasurer Date: 22 May 2022

7.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Income and Endowments from:							
Donations and legacies	11.1	9,383	-	574	120,432	130,389	151,124
Income from Charitable Activites:							
Assessments on circuits	11.2	167,395	-	-	-	167,395	153,401
From Circuit Model Trust Funds		-	102,607	-	-	102,607	117,656
Contribution to the cost of the Chair	11.3	-	-	-	42,151	42,151	40,831
Connexional Advance & Property Fund		-	204,234	-	-	204,234	171,355
		167,395	306,841	-	42,151	516,387	483,243
Income from Investments		1,154	2,441	356	747	4,698	10,367
Other	11.4	17,126	-	107	4,768	22,001	47,828
Total		**195,058**	**309,282**	**1,037**	**168,098**	**673,475**	**692,562**
Expenditure on Activities:							
Grants and donations	11.5	16,042 -	12,910	1,680	700	5,512	245,426
Salaries and associated costs	11.6	71,343	-	129,324	81,425	282,092	214,619
Property:	11.8					-	
- Manses		-	-	55,383	-	55,383	27,492
- Other property		-	-	12,240	7,532	19,772	38,001
- Insurance, utilities		-	-	4,780	9,864	14,644	16,047
Office expenses	11.9	6,329	-	-	18,842	25,171	27,157
Synods, committees, Conference	11.10	1,323	-	-	-	1,323	8,926
Other outgoings:						-	
- Training	11.11	-	-	-	233	233	153
- Projects	11.12	-	-	24,190	1,721	25,911	27,092
- Sundry	11.13	46,871	1,463	27,871	13,429	89,634	61,355
Total charitable expenditure		**141,908 -**	**11,447**	**255,468**	**133,746**	**519,675**	**666,268**
Net income/(expenditure) before transfers		**53,150**	**320,729 -**	**254,431**	**34,352**	**153,800**	**26,294**
Transfers between funds	11.14	48,658 -	150,910	198,310 -	96,058	-	-
Net income/(expenditure)		101,808	169,819 -	56,121 -	61,706	153,800	26,294
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		101,808	169,819 -	56,121 -	61,706	153,800	26,294
Reconciliation of funds:							
Total funds bought forward as previously stated		2,717,478	46,081	245,133	499,272	3,507,964	3,507,462
Adjustment relating to prior period	11.15					-	25,792
Total funds carried forward as re-stated							3,481,670
Total funds carried forward		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**

7.2 Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Total 2019-20 £	Total 2018-19 £
Income and Endowments from:							
Donations and legacies	11.1	-	-	76,937	74,187	151,124	209,556
Income from Charitable Activites:							
Assessments on circuits	11.2	153,401	-	-	-	153,401	134,182
From Circuit Model Trust Funds		-	117,656	-	-	117,656	149,569
Contribution to the cost of the Chair	11.3	40,831	-	-	-	40,831	39,689
Connexional Advance & Property Fund		-	171,355	-	-	171,355	135,436
		194,232	289,011	-	-	483,243	458,876
Income from Investments		2,328	6,756	899	384	10,367	-
Other	11.4	- 4,136	-	32,821	19,143	47,828	56,963
Sale of Properties		-	-	-	-	-	497,584
Total		**192,424**	**295,767**	**110,657**	**93,714**	**692,562**	**1,222,979**
Expenditure on Activities:							
Grants and donations	11.5	15,570	215,609	9,033	5,214	245,426	195,188
Salaries and associated costs	11.6	32,578	-	145,446	36,595	214,619	277,443
Property:	11.8						
- Manses		-	-	22,109	5,383	27,492	36,605
- Other property		-	-	- 1,000	39,001	38,001	92,296
- Insurance, utilities		-	-	5,086	10,961	16,047	11,696
Purchase of Properties		-	-	-	-	-	390,243
Office expenses	11.9	18,843	-	-	8,314	27,157	27,566
Synods, committees, Conference	11.10	8,926	-	-	-	8,926	9,474
Other outgoings:							
- Training	11.11	-	-	153	-	153	5,833
- Projects	11.12	-	-	27,092	-	27,092	21,763
- Sundry	11.13	18,495	-	27,414	15,446	61,355	46,534
Total charitable expenditure		**94,412**	**215,609**	**235,333**	**120,914**	**666,268**	**1,114,641**
Net income/(expenditure) before transfers		**98,012**	**80,158** -	**124,676** -	**27,200**	**26,294**	**108,338**
Transfers between funds	11.14	- 80,100	- 150,700	195,800	35,000	- -	35,463
Net income/(expenditure)		17,912	- 70,542	71,124	7,800	26,294	72,875
Other recognised gains/(losses)		-	-	-	-	- -	274,208
Net movement in funds		17,912	- 70,542	71,124	7,800	26,294 -	201,333
Reconciliation of funds:							
Total funds bought forward as previously stated		2,781,974	60,007	174,009	491,472	3,507,462	3,708,795
Adjustment relating to prior period	11.15	- 82,408	56,616		-	25,792	
Total funds carried forward as re-stated		2,699,566	116,623			3,481,670	
Total funds carried forward		**2,717,478**	**46,081**	**245,133**	**499,272**	**3,507,964**	**3,507,462**

8.1 Balance Sheet

Yorkshire West District of the Methodist Church

AS AT 31 AUGUST 2021

	Notes	General Funds (Unrestricted) £	District Advance Fund (Restricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2021 £	Total 2020 £
Tangible Fixed Assets							
Manse and other property	11.16	2,531,000	-	-	-	2,531,000	2,531,000
Total fixed assets		**2,531,000**	**-**	**-**	**-**	**2,531,000**	**2,531,000**
Current Assets							
Debtors and Prepayments	11.17	24,070	-	-	-	24,070	5,602
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.18	212,555	751,587	288,174	399,956	1,652,272	1,702,816
Cash at Bank and in hand	11.18	62,279	-	-	37,610	99,889	43,481
Total current assets		**298,904**	**751,587**	**288,174**	**437,566**	**1,776,231**	**1,751,899**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.19	10,618	303,000	-	-	313,618	307,044
Net current (liabilities)/assets		**288,286**	**448,587**	**288,174**	**437,566**	**1,462,613**	**1,444,855**
Total assets less current liabilities		**2,819,286**	**448,587**	**288,174**	**437,566**	**3,993,613**	**3,975,855**
Long term liabilities							
Loans to the District	11.20	-	-	99,162	-	99,162	84,204
Grants payable	11.21	-	232,687	-	-	232,687	383,687
Other liabilities due after 1 year		-	-	-	-	-	-
Net assets		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**
Funds of the District							
General Fund (Unrestricted)	11.22	**2,819,286**				2,819,286	2,717,478
District Advance Fund (Unrestricted)	11.22	-	**215,900**			215,900	46,081
Designated Funds (Unrestricted)	11.22	-	-	**189,012**		189,012	245,133
Total unrestricted funds		**2,819,286**	**215,900**	**189,012**		**3,224,198**	**3,008,692**
Restricted Funds	11.22				**437,566**	437,566	499,272
Total Funds		**2,819,286**	**215,900**	**189,012**	**437,566**	**3,661,764**	**3,507,964**

Signed

John H Robinson
Trustee and District Treasurer

Date

22 May 2022

8.2 Balance Sheet

Yorkshire West District of the Methodist Church

AS AT 31 AUGUST 2020

	Notes	General Funds (Unrestricted) £	District Advance Fund (Restricted) £	Designated Funds (Unrestricted) £	Other Funds (Restricted) £	Total 2020 £	Total 2019 £
Tangible Fixed Assets							
Manse and other property	11.16	2,531,000	-	-	-	**2,531,000**	**2,531,000**
Total fixed assets		**2,531,000**	**-**	**-**	**-**	**2,531,000**	**2,531,000**
Current Assets							
Debtors and Prepayments	11.17	-	-	-	5,602	**5,602**	15,105
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	11.18	181,206	731,115	329,337	461,158	**1,702,816**	1,550,400
Cash at Bank and in hand	11.18	7,012	-	-	36,469	**43,481**	125,206
Total current assets		**188,218**	**731,115**	**329,337**	**503,229**	**1,751,899**	**1,690,711**
Current liabilities							
Creditors and Accruals (due in under 1 year)	11.19	1,740	301,347	-	3,957	**307,044**	263,215
Net current (liabilities)/assets		**186,478**	**429,768**	**329,337**	**499,272**	**1,444,855**	**1,427,496**
Total assets less current liabilities		**2,717,478**	**429,768**	**329,337**	**499,272**	**3,975,855**	**3,958,496**
Long term liabilities							
Loans to the District	11.20	-	-	84,204	-	**84,204**	-
Grants payable	11.21	-	383,687	-	-	**383,687**	451,034
Other liabilities due after 1 year		-	-	-	-	**-**	-
Net assets		**2,717,478**	**46,081**	**245,133**	**499,272**	**3,507,964**	**3,507,462**
Funds of the District							
General Fund (Unrestricted)	11.22	**2,717,478**				2,717,478	2,781,974
District Advance Fund (Unrestricted)	11.22		**46,081**			46,081	60,007
Designated Funds (Unrestricted)	11.22	**-**	**-**	**245,133**		245,133	174,009
Total unrestricted funds		**2,717,478**	**46,081**	**245,133**		**3,008,692**	**3,015,990**
Restricted Funds	11.22				**499,272**	499,272	491,472
Total Funds		**2,717,478**	**46,081**	**245,133**	**499,272**	**3,507,964**	**3,507,462**

9 YORKSHIRE WEST DISTRICT of the METHODIST CHURCH

Cash flow statement for the year ended 31 August 2021

Statement of cash flows	Note	2021 £	2020 £
Cash from operating activities			
Net cash used in operating activities		**1,166**	**60,324**
Cash flows from investing activities			
Dividends,interest and rents from investments		4,698	10,367
Proceeds from the sale of property,plant and equipment		-	-
Purchase of property,plant and equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of investments		-	-
Purchase of investments		-	-
Other		-	-
Net cash provided by investing activities		**4,698**	**10,367**
Cash flows from financing activities			
New borrowing		-	-
Repayments of borrowing		-	-
Net cash used in financing activities		**-**	**-**
Change in cash and cash equivalents in the reporting period		5,864	70,691
Cash and cash equivalents at the beginning of the reporting period		1,746,297	1,675,606
Cash and cash equivalents at the end of the reporting period		**1,752,161**	**1,746,297**

Reconciliation of net income to net cash flow from operating activities		2021 £	2020 £
Net income for the reporting period		153,800	502
Adjustments for:			
Depreciation and amortisation charges		-	-
Profit on the sale of fixed assets		-	-
Interest received	-	4,698 -	10,367
Loss on the sale of fixed assets		-	-
Gains on investments		-	-
Decrease/(increase) in stocks		-	-
(increase)/decrease in debtors	-	18,468	9,503
increase/(decrease) in creditors	-	129,468	60,686
Net cash used in operating activities		**1,166**	**60,324**

Analysis of cash and cash equivalent	2021 £	2020 £
Cash in hand	1,752,161	1,746,297
Short term deposit (less than 3 months)		
Total cash and cash equivalents	**1,752,161**	**1,746,297**

10 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 11

i Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

ii Public benefit entity

The West Yorkshire District 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.

iii 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, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not included into these financial statements. The managing Trustees do, however, have oversight of two projects within the District – Touchstone and the Conistone Hostel – and those accounts have been included, as have the accounts for:

- District Methodist Women in Britain committee
- Leeds Extension Society

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 11.3. A similar figure appears in the Expenditure at Note 11.6.

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

The District acts as agent in two matters:

- the collection of quarterly assessments from circuits which are paid to the MCF
- the payment of expenses of delegates from the District to the Methodist Conference

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP, the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure
This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the District to pay out resources.

ix Grants
Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

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

xi Tangible fixed assets
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at estimated realisable value, of which the land component is deemed to be 50%. The properties have been reviewed for impairment.

xii Investments
Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

xiii Debtors and creditors: bank and cash
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. 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 account balances are shown at the realisable values.

xiv Methodist Church Fund
The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xv Chair's manse costs
The District is required to provide accommodation for the Chair of District and his/her family. The District bears the cost of repairs, maintenance, building insurance, council tax and water charges. These costs are not shown separately as benefits-in-kind as HMRC does not seek to tax these receipts.

11 Notes to the Accounts

11.1 Donations and legacies

2021

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	564	-	564
Benevolence	-	-	-	430	430
EDEV	-	-	-	-	-
MSM	-	-	-	-	-
Youth	-	-	-	-	-
LMM	-	-	10	-	10
Touchstone	9,383	-	-	53,394	62,777
MWiB	-	-	-	432	432
Leeds Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	50	50
University Chaplaincy	-	-	-	46,126	46,126
Our Calling	-	-	-	20,000	20,000
Total	9,383	-	574	120,432	130,389

2020

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	2,651	-	2,651
Benevolence	-	-	-	893	893
EDEV	-	-	-	(240)	(240)
MSM	-	-	4,604	-	4,604
Youth	-	-	107	-	107
LMM	-	-	4,605	-	4,605
Grants	-	-	-	-	-
Touchstone	-	-	-	70,807	70,807
MWiB	-	-	-	2,677	2,677
Leeds Holiday Club	-	-	200	-	200
Leeds Ext Society	-	-	-	50	50
University Chaplaincy	-	-	44,770	-	44,770
Our Calling	-	-	20,000	-	20,000
Total	-	-	76,937	74,187	151,124

11.2 Assessments on circuits

All Circuits paid their assessments to the District: the amount paid includes a sum £167,395 (2019-20 £153,401) to defray the costs of running the District and a contribution £783,605 (2019-20 £800,515) to the Methodist Church Fund towards the cost of running the Connexion. The sum collected for and remitted to the MCF does not appear elsewhere in these financial statements.

An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members. The annual meeting of Circuit Treasurers, together with the District Treasurer, agrees appropriate capping levels for both increases and decreases, in order to achieve the aggregate level of assessments required to meet the District and MCF budget.

11.3 Contribution to the cost of the Chair

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2020-21	2019-20
Stipend of Chair of District	32,074	31,065
Employer's National Insurance contributions	3,211	3,081
Employer's pension contributions	6,866	6,685
Cash cost paid by the Connexion (see SOFA, line 7)	*42,151*	*40,831*
Notional estimate of cost of providing manse	16,000	16,000
Chair's expenses	1,243	2,067
Total cost	**59,394**	**58,898**

Since the stipend-related costs above (ie £42,151) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by District and the District maintains the property. The sum of £16,000 was determined by research of local letting agents on the internet and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the DPC.

11.4 Other

2021

	General unrestricted	DAF	Designated	Restricted	Total
Other - General	(115)	-	-	-	(115)
- President's Assistant	5,000	-	-	-	5,000
- MSM	-	-	-	-	-
- Pentecost Praise	-	-	-	-	-
- LMM	-	-	330	-	330
ONE programme	-	-	(223)	-	(223)
Touchstone	12,241	-	-	-	12,241
MWiB	-	-	-	300	300
Conistone	-	-	-	2,379	2,379
Leeds Choir	-	-	-	1,006	1,006
Leeds Ext Society	-	-	-	1,083	1,083
Total	17,126	-	107	4,768	20,001

2020

	General unrestricted	DAF	Designated	Restricted	Total
Other - General	-	-	-	-	-
- President's Assistant	(4,136)	-	-	-	(4,136)
- MSM	-	-	2,520	-	2,520
- Pentecost Praise	-	-	23,625	-	23,625
- LMM	-	-	-	-	-
ONE programme	-	-	6,676	-	6,676
Touchstone	-	-	-	13,090	13,090
MWiB	-	-	-	869	869
Conistone	-	-	-	3,969	3,969
Leeds Choir	-	-	-	291	291
Leeds Ext Society	-	-	-	924	924
Total	(4,136)	-	32,821	19,143	47,828

11.5 Grants and Donations

2021

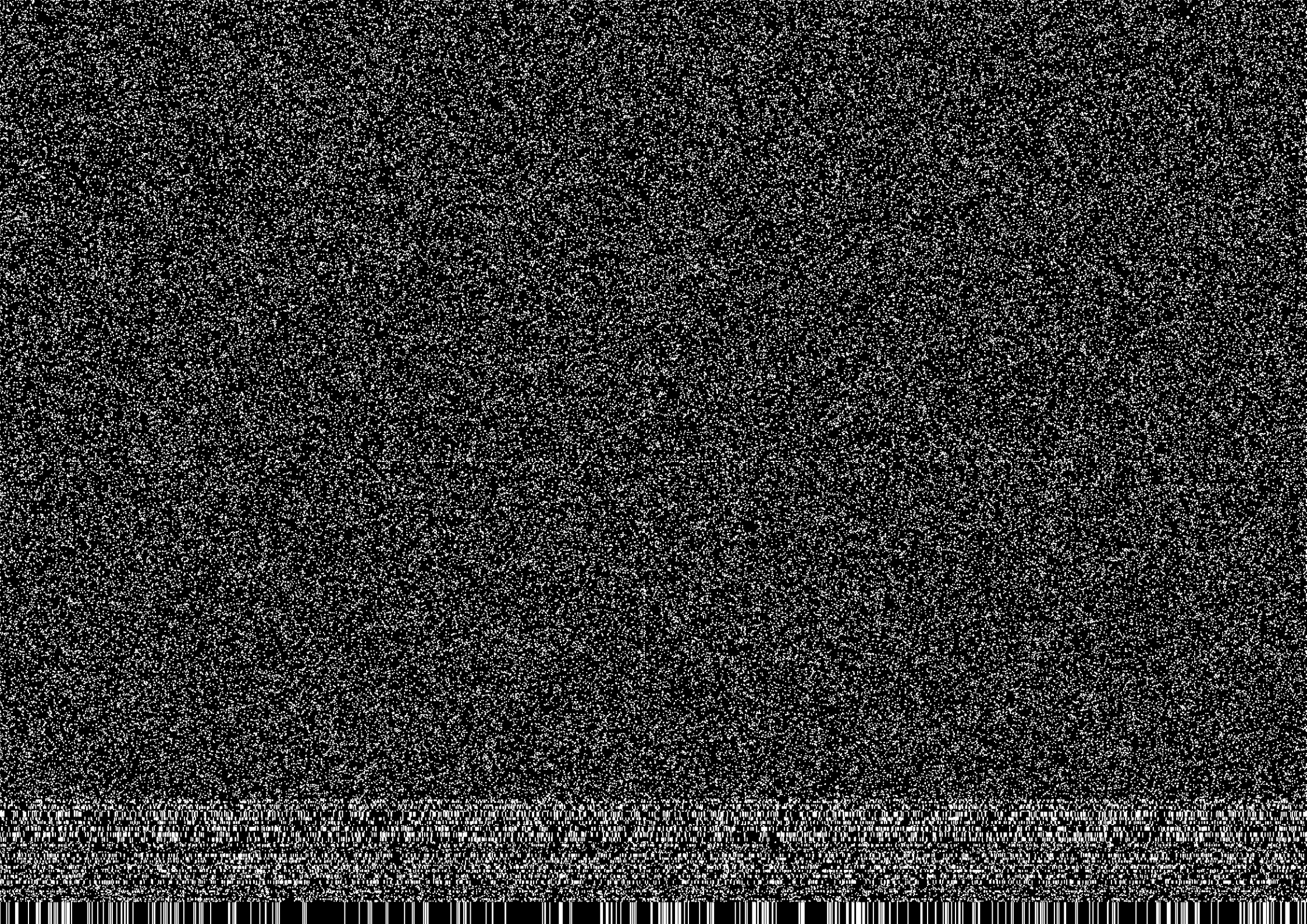
		General unrestricted	DAF	Designated	Restricted	Total
General fund		16,042	-	-	-	16,042
Training		-	-	500	-	500
CDiM		-	-	1,180	-	1,180
Benevolence		-	-	-	637	637
Bradford		-	-	-	63	63
DAF		-	(12,910)	-	-	(12,910)
MWiB		-	-	-	-	-
	Total	16,042	(12,910)	1,680	700	5,512

2020

		General unrestricted	DAF	Designated	Restricted	Total
General fund		15,570	-	-	-	15,570
Training		-	-	6,234	-	6,234
CDiM		-	-	2,799	-	2,799
Benevolence		-	-	-	2,227	2,227
Bradford		-	-	-	107	107
DAF		-	215,609	-	-	215,609
MWiB		-	-	-	2,880	2,880
	Total	15,570	215,609	9,033	5,214	245,426

General Fund	Grant to Leeds University Chaplaincy.
Training	Paid to individuals in line with their responsibilities.
CDiM	Provided to ministers on application.
Benevolence	Paid to individuals at the sole discretion of the District Chair.
Bradford	An agreed transfer to Touchstone from the Bradford Fund.
DAF	Property and mission grants are made to institutions.
MWiB	Paid to appropriate worthy causes.

No support costs were allocated grant making activities.



No employees received employee benefits that totalled more than £60,000 for both the current and prior year. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

- In addition to the Chair of District, who undertakes the primary executive role within the District, five other members of the District Policy Committee were in receipt of payment for work undertaken on behalf of the District.
- Two of the trustees are employees of the District (total salaries £24,458 plus £336 expenses).

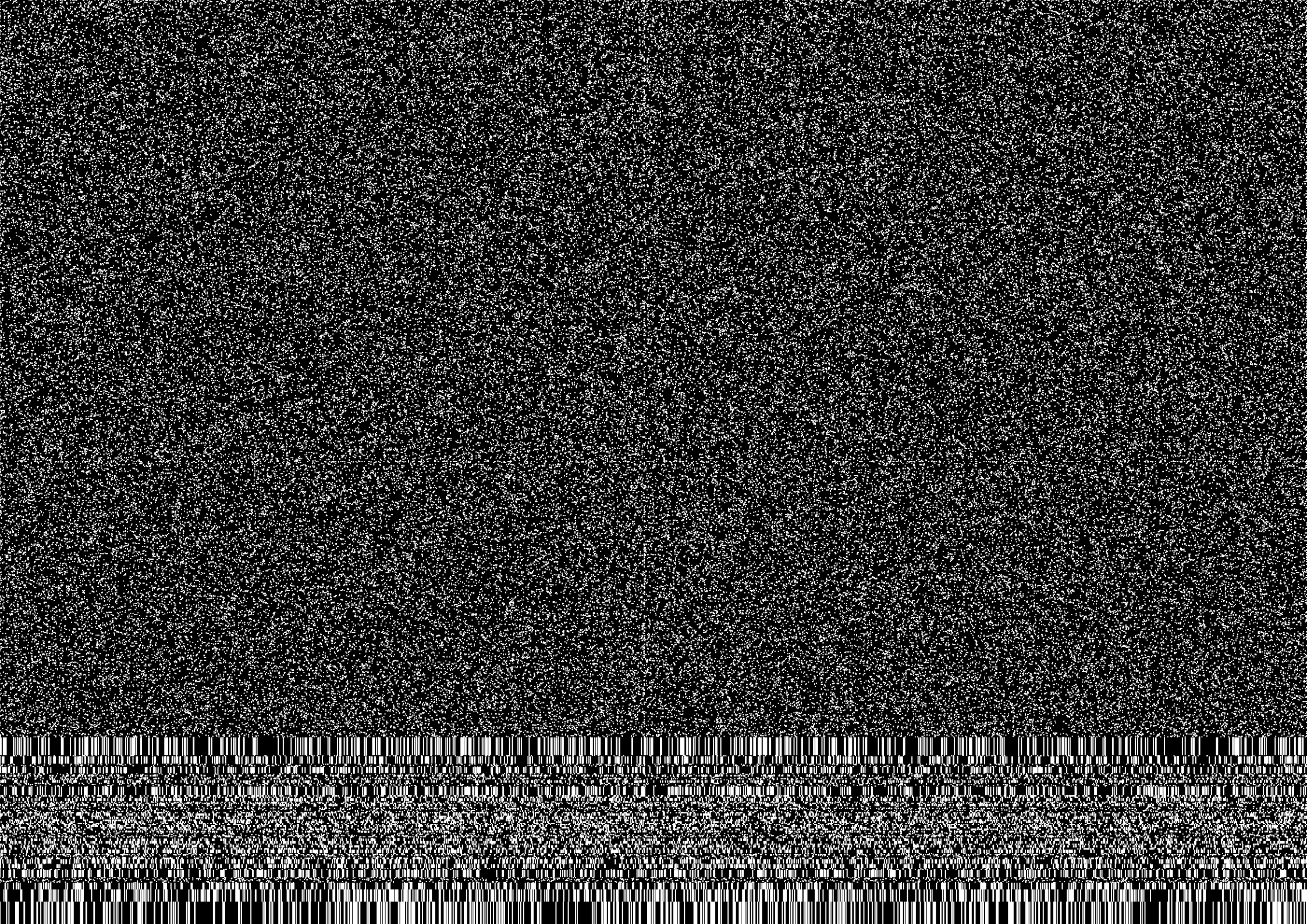
Average number of employees in 2020-21 was 22 (2019-20: 19).

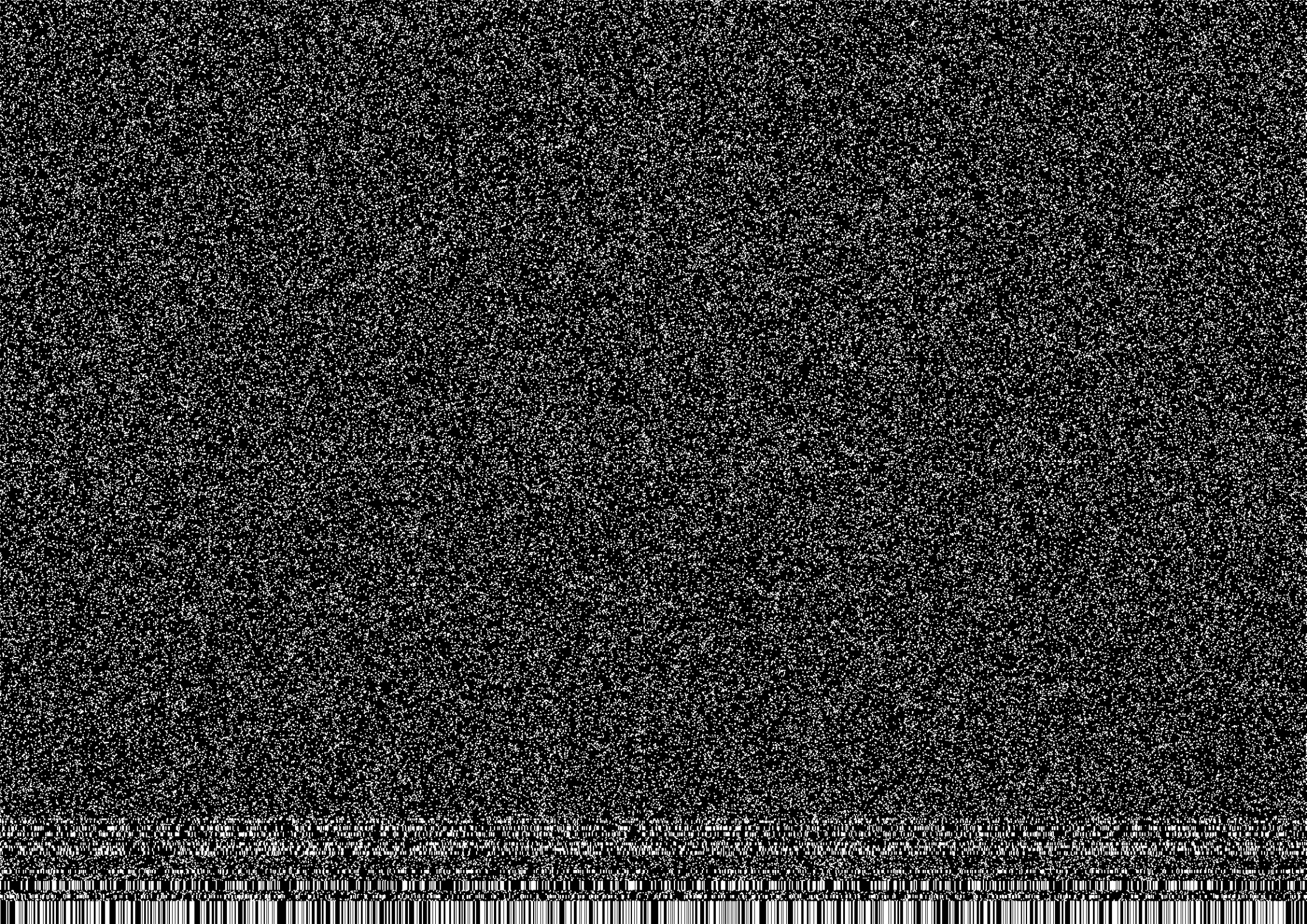
11.7 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining the NEST Pension scheme (workplace pension scheme originally set up by the government) or some other arrangement.

The Connexion accounts for the MMPS scheme and shows the figures in the annual Methodist Church in Great Britain accounts.





11.11 Other outgoings – Training

2021

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	-	233	233
Total	-	-	-	233	233

2020

	General unrestricted	DAF	Designated	Restricted	Total
Training	-	-	153	-	153
Total	-	-	153	-	153

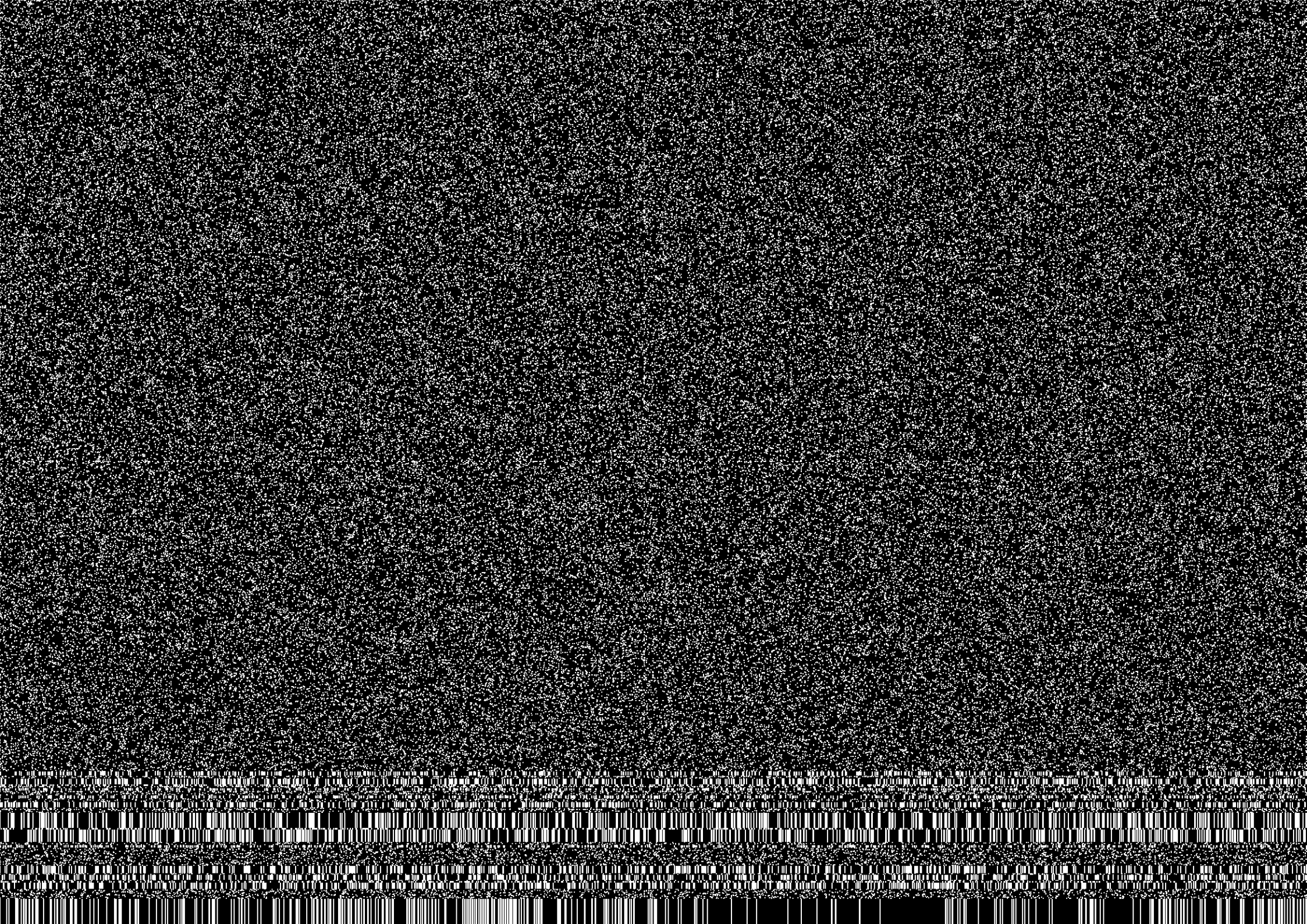
11.12 Other outgoings – Projects

2021

	General unrestricted	DAF	Designated	Restricted	Total
Mission & Rural – housing	-	-	701	-	701
- expenses	-	-	-	-	-
- Pentecost Praise	-	-	756	-	756
- sundry	-	-	-	-	-
Safeguarding - expenses	-	-	357	-	357
- printing	-	-	130	-	130
- other	-	-	232	-	232
- training provision	-	-	4,725	-	4,725
Univ chaplaincy - expenses	-	-	37	-	37
- other	-	-	220	-	220
LMM - expenses	-	-	-	-	-
- Council tax	-	-	354	-	354
- LCI	-	-	3,600	-	3,600
- Activism	-	-	508	-	508
- Contemplative	-	-	1,195	-	1,195
- Wellbeing	-	-	200	-	200
- Intentional Community	-	-	33	-	33
- general	-	-	5,409	-	5,409
ONE programme - expenses	-	-	723	-	723
- travel	-	-	24	-	24
- training	-	-	100	-	100
- residential	-	-	505	-	505
- other	-	-	525	-	525
Youth - events	-	-	964	-	964
- expenses	-	-	471	-	471
- general	-	-	12	-	12
Missional Community - hospitality	-	-	59	-	59
- travel	-	-	281	-	281
- Council tax	-	-	354	-	354
- manse maint	-	-	87	-	87
- general	-	-	1,628	-	1,628
Touchstone - projects	-	-	-	1,560	1,560
- travel	-	-	-	161	161
Total	-	-	24,190	1,721	25,911

2020

	General unrestricted	DAF	Designated	Restricted	Total
Mission & Rural – housing	-	-	311	-	311
- expenses	-	-	1,298	-	1,298
- Pentecost Praise	-	-	262	-	262
- sundry	-	-	754	-	754
Safeguarding - expenses	-	-	2,100	-	2,100
- printing	-	-	946	-	946
- other	-	-	609	-	609
- training provision	-	-	-	-	-
Univ chaplaincy - expenses	-	-	695	-	695
- other	-	-	-	-	-
LMM - expenses	-	-	2,220	-	2,220
- Council tax	-	-	-	-	-
- LCI	-	-	7,200	-	7,200
- Activism	-	-	378	-	378
- Contemplative	-	-	886	-	886
- Wellbeing	-	-	-	-	-
- Intentional Community	-	-	-	-	-
- general	-	-	2,144	-	2,144
ONE programme - expenses	-	-	1,365	-	1,365
- travel	-	-	13	-	13
- training	-	-	58	-	58
- residential	-	-	1,284	-	1,284
- other	-	-	314	-	314
Youth - events	-	-	2,799	-	2,799
- expenses	-	-	1,056	-	1,056
- general	-	-	400	-	400
Missional Community - hospitality	-	-	-	-	-
- travel	-	-	-	-	-
- Council tax	-	-	-	-	-
- manse maint	-	-	-	-	-
- general	-	-	-	-	-
Total	-	-	27,092	-	27,092



2020

	General unrestricted	DAF	Designated	Restricted	Total
Newsletters, books	124	-	-	-	124
General	1,934	-	-	-	1,934
EDEV	-	-	44	-	44
Bradford Fund	-	-	-	36	36
MSM - expenses	-	-	1,075	-	1,075
- events	-	-	6,460	-	6,460
Safeguarding	-	-	70	-	70
JPIT	-	-	-	-	-
Deputy Chair	-	-	-	-	-
Supervision	595	-	-	-	595
Leeds Holiday Club	-	-	-	-	-
Holden Library	300	-	-	-	300
Yorks Churches on Show	-	-	-	-	-
Rural Business Support	2,500	-	-	-	2,500
Touchstone	-	-	-	12,693	12,693
MWiB	-	-	-	419	419
Conistone	-	-	-	-	-
Leeds Choir	-	-	-	268	268
Holiday Club	-	-	-	-	-
Leeds Ext Society	-	-	-	2,030	2,030
Training	-	-	-	-	-
Consultancy	-	-	-	-	-
- Office	4,775	-	-	-	4,775
- Lay Employment	3,267	-	-	-	3,267
- Safeguarding	-	-	12,225	-	12,225
- Youth Coordinator	-	-	40	-	40
- Rural Lead	-	-	6,810	-	6,810
- District Property Sec	5,000	-	-	-	5,000
- University Chaplaincy	-	-	690	-	690
Total	18,495	-	27,414	15,446	61,355

11.14 Transfers between funds

2021

	General unrestricted	DAF	Designated	Restricted
Office	(4,000)	-	4,000	-
Manse	(13,000)	-	13,000	-
Training	(1,500)	-	1,500	-
CDiM	(4,000)	-	4,000	-
Change of Chair	(2,000)	-	2,000	-
Safeguarding	(44,500)	-	44,500	-
Youth	(13,400)	-	13,400	-
LMM	-	(71,910)	71,910	-
ONE programme	-	(36,000)	36,000	-
Touchstone	131,058	-	-	(96,058)
Rural lead	-	(8,000)	8,000	-
	48,658	(115,910)	198,310	(96,058)

The General Fund budget allows for contributions to a number of Designated Funds in relation to the business of the District – these are shown as transfers from General to Designated.

Similarly grants are allocated to a number of Designated Funds and these are shown as transfers from the DAF to Designated.

2020

	General unrestricted	DAF	Designated	Restricted
Office	(4,500)	-	4,500	-
Manse	(8,000)	-	8,000	-
Training	(2,000)	-	2,000	-
CDiM	(5,000)	-	5,000	-
Change of Chair	(500)	-	500	-
Safeguarding	(46,850)	-	46,850	-
Youth	(13,250)	-	13,250	-
LMM	-	(70,350)	70,350	-
ONE programme	-	(36,000)	36,000	-
Touchstone	-	(35,000)	-	35,000
Rural lead	-	(9,350)	9,350	-
	(80,100)	(150,700)	195,800	35,000

The General Fund budget allows for contributions to a number of Designated Funds in relation to the business of the District – these are shown as transfers from General to Designated.

Similarly grants are allocated to a number of Designated Funds and these are shown as transfers from the DAF to Designated.

11.15 Prior Year Adjustment

There is an adjustment included in 2019-20 relating to a prior period of £25,792, this relates to a difference on the gain/(losses) on revaluation of fixed assets which should have been included in the prior year. There is then subsequently a £56,616 transfer between the General Fund and District Advance Fund with no net effect on the SOFA.

11.16 Tangible fixed assets

	Buildings	Total
Realisable value B/Fwd	2,531,000	2,531,000
Additions	-	-
Disposals	-	-
Realisable value C/Fwd	2,531,000	2,531,000

Assessed realisable value		
District Manse	38 Longlands, Bradford	£380,000
	2 West Parade, Leeds	£357,000
	167 Otley Road, Leeds	£344,000
Touchstone Team Leader's Manse	30 Merton Road, Bradford	£150,000
Touchstone House	4 Easby Road, Bradford	£800,000
Conistone Hostel and Chapel		£500,000
		£2,531,000

The combined insurance value of the above properties approximates to £3,099,528

Realisable value has been estimated by the trustees at 31 August 2021.

11.17 Debtors and Prepayments

2021

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	2,195	2,195
Other Debtors (Due Within 1 Year)	-	-	-	6,250	6,250
Other Debtors (Due After 1 Year)	-	-	-	15,625	15,625
Total	-	-	-	24,070	24,070

2020

	General unrestricted	DAF	Designated	Restricted	Total
Prepayments	-	-	-	4,102	4,102
Other Debtors (Due Within 1 Year)	-	-	-	1,500	1,500
Total	-	-	-	5,602	5,602

11.18 Trustees for Methodist Church Purposes

The following funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month:

District Advance Fund
Bradford Fund
Illingworth Youth
Illingworth OM
Leeds Methodist International House
District properties

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Central Finance Board (CFB) and Cash at Bank

The District has two current accounts at HSBC plc and one at CAF Bank, both authorised institutions. The sums held on those accounts are immediately available. In addition the District has three deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

11.19 Creditors and Accruals

2021

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		8,280	-	-	2,338	10,618
Grants payable		-	303,000	-	-	303,000
	Total	8,280	303,000	-	2,338	313,418

2020

		General unrestricted	DAF	Designated	Restricted	Total
Accruals		1,740	-	-	3,957	5,697
Grants payable		-	301,347	-	-	301,347
	Total	1,740	301,347	-	3,957	307,044

11.20 Loans to the District

In 2019-20 and 2020-21 a number of circuits and churches made loans to the District for the purpose of funding the developing work in the city centre of Leeds through the work of Leeds Methodist Mission (LMM). The loans will be repayable, without interest, when the income stream from either the redevelopment or sale of the Oxford Place premises has been determined. Further loans may be sought if required and it is forecast that all loans will be repaid by 2030.

11.21 Grant Commitments and the District Advance Fund

The District's policy is to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

All grants included in creditors are expected to be paid by 2024/2025.

11.22 Unrestricted Funds

General Fund

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 97% of this fund is held as freehold properties (see note 15).

DAF
This fund supports initiatives in mission and ministry, outreach and evangelism, and offers support for missional property projects.

11.23 Other Designated Funds

These funds are to serve specific purposes but are not restricted to that purpose alone. These funds comprise:

Manse Fund
Available to meet upgrades in the accommodation at the District manse.

Office Fund
Property and equipment purchase, lease and repair in the District Office.

Training Fund
The District Training Fund is used to support non-CDIM learning and development activities of Methodists in the West Yorkshire District

CDIM
This fund supports the procedures for ensuring the continuing development of its active ministers (excluding Probationer ministers)

MET
Used to support the work of the District Mission Enabling Team

L&D Forum
Residue from former District Development Enabler fund

Rural Outreach
Project from Sep 14 to Aug 17 supporting, with the aid of a Deacon, mission and outreach in the northern rural parts of the District. This project, in a different form resumed from 2019-20.

Change of Chair
A sum of £2,000 is transferred from the General Fund each year to be used for expenses on a change of minister appointed to the District

MSM
A fund to support the Mission Shaped Ministry course run in conjunction with the Anglican Diocese of Leeds. An agreement is in place to allocate 50% of any remaining balance to the diocese once the fund is no longer needed

Safeguarding
The District has, in recent years, followed the recommendations of the Methodist Church and established significant processes, including the appointment of District Safeguarding Officers, to ensure that the safety and well-being of children, young people and vulnerable adults is of paramount importance.

Youth
Used to support Youth work under the control of the District Youth Coordinator and funded from the General Fund and the DAF.

Leeds city centre chaplaincy
A fund used to support the work of the deacon in the centre of Leeds. Funded from the DAF.

Leeds universities' chaplaincy
A fund to support the work of the chaplain in the universities in Leeds. Funded by connexional grant and money from the sale of the Leeds Methodist International House.

ONE programme
Supporting the work of the ONE programme and funded from the DAF.

District properties
Residual monies following sales and purchases of District properties including manses

Leeds holiday club
A fund used to support the provision for disadvantaged children in the Leeds area

Pentecost party
In 2018, at the invitation of *Thy Kingdom Come*, the District organised and hosted a Pentecost Party in Leeds. The fund supports future similar events

Our Calling
A fund to support the development of missional communities and to assist with resourcing churches

11.24 Restricted Funds

Benevolence Fund
Provides financial support to ministers and lay people in need in the District.

Illingworth Youth
Legacy for the support of work amongst young people in the District

Illingworth OM
Legacy to support the work of the District either overseas or in conjunction with overseas partners

Local Preacher Training
Legacy to provide support for the training of Local Preachers

EDEV
Originally the Foundation Training Fund, this fund is now used to support the Encounter programme

Bradford
Balance of monies left from the sale of the former Eastbrook Hall, and used, when appropriate, for work in the city centre of Bradford

Leeds MIH fund
A fund set up following the sale of the Leeds Methodist International House and used to support the work of university chaplaincy.

12 Investment management

During the year the District paid £1,763 to TMCP, the custodians of the District's investments (District Advance Fund, Bradford Fund, Illingworth Youth Fund, Illingworth OM Fund, Leeds MIH (2020: £1,958).

13 Summary of movements on significant individual funds

2021

Fund	Bal at 31 Aug 20	Income	Expenditure	Transfers	Bal at 31 Aug 21
General	2,542,291	215,293	124,337	48,658	2,681,905
Office	5,740	-	950	4,000	8,790
Manse	27,332	-	34,534	13,000	5,798
Training	10,671	564	530	1,500	12,205
CDiM	27,037	-	1,180	4,000	29,857
Pentecost Praise	23,475	-	756	-	22,719
LP Training	12,108	-	-	-	12,108
L&D Forum	30,605	-	-	-	30,605
EDEV	4,801	-	-	-	4,801
Benevolence	4,944	430	637	-	4,737
Bradford	11,658	679	86	-	12,251
Rural outreach	7,737	-	7,000	8,000	8,737
Ch of Chair	584	-	600	2,000	1,984
MSM	7,131	-	658	-	6,473
Safeguarding	16,119	-	43,343	44,500	17,276
Youth	4,974	-	7,103	13,400	11,271
DAF	46,081	309,282	(11,447)	(150,910)	215,900
Uni chaplaincy	17,205	46,126	41,415	-	21,916
LMM	13,753	340	55,838	71,910	30,165
ONE prog	40,489	(223)	21,267	36,000	54,999
Illingworth Youth	8,936	30	18	-	8,948
Illingworth OM	5,292	18	11	-	5,299
Touchstone	226,176	75,309	117,750	(96,058)	87,677
Conistone Hostel	20,490	2,379	10,794	-	12,075
MWiB	4,080	732	1,403	-	3,409
Extension Soc	157,647	1,133	2,500	-	156,280
Holiday Club	35,367	-	-	-	35,367
Leeds Choir	5,768	1,006	901	-	5,873
Dist properties	115,520	356	31,776	-	84,100
Our Calling	40,000	20,000	9,654	-	50,346
Leeds MIH	34,953	21	16,081	-	18,893
Total	**3,507,964**	**673,475**	**519,675**	**-**	**3,661,764**

2020

Fund	Bal at 31 Aug 19	Income	Expenditure	Transfers	Adjustment	Bal at 31 Aug 20
General	2,618,162	178,113	91,476	(80,100)	(82,408)	2,542,291
Office	4,329	-	3,089	4,500	-	5,740
Manse	30,267	15,260	26,195	8,000	-	27,332
Training	12,254	2,651	6,234	2,000	-	10,671
CDiM	24,836	-	2,799	5,000	-	27,037
Pentecost Praise	(150)	23,625	-	-	-	23,475
LP Training	12,108	-	-	-	-	12,108
L&D Forum	30,605	-	-	-	-	30,605
EDEV	5,085	(240)	44	-	-	4,801
Benevolence	6,278	893	2,227	-	-	4,944
Bradford	11,664	137	143	-	-	11,658
Rural outreach	7,822	-	9,435	9,350	-	7,737
Ch of Chair	84	-	-	500	-	584
MSM	7,542	7,124	7,535	-	-	7,131
Safeguarding	4,025	-	34,756	46,850	-	16,119
Youth	1,332	107	9,715	13,250	-	4,974
DAF	60,007	295,767	215,609	(150,700)	56,616	46,081
Uni chaplaincy	7,164	44,770	34,729	-	-	17,205
LMM	16,196	4,605	77,398	70,350	-	13,753
ONE prog	24,153	6,676	26,340	36,000	-	40,489
Illingworth Youth	8,860	76	-	-	-	8,936
Illingworth OM	5,247	45	-	-	-	5,292
Touchstone	214,267	83,897	106,988	35,000	-	226,176
Conistone Hostel	22,480	3,969	5,959	-	-	20,490
MWiB	3,833	3,546	3,299	-	-	4,080
Extension Soc	158,703	974	2,030	-	-	157,647
Holiday Club	35,167	200	-	-	-	35,367
Leeds Choir	5,745	291	268	-	-	5,768
Dist properties	114,621	899	-	-	-	115,520
Our Calling	20,000	20,000	-	-	-	40,000
Leeds MIH	34,776	177	-	-	-	34,953
Total	**3,507,462**	**692,562**	**666,268**	**-**	**(25,792)**	**3,507,964**

The expected timing of spending on designated funds is not possible to specifically identify as the funds are expected to run indefinitely with no specific end date. Income continues to be accumulated by these funds and expenditure continues to be made.

14 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Yorkshire West District has no significant influence over any of them. They are, therefore, not considered related parties.

15 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with

mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2017-18 nil).

17 Lease commitments

The District had commitments for the following:

- Photocopier/printer on 5 year lease from August 2019 at £76.07 + vat per quarter Commitment at 31 August 2021 is 3 years ie £1,095 (2020 £1,461)

18 Accountancy support and audit

An accrual £1,040 (2020 £1,740) has been made in respect of accountancy support; also an accrual of £7,200 (2020 £0) to cover audit costs

19 Related Party Transactions

There were no related party transactions in either the year under review or the prior year with the exception of Trustee remuneration as disclosed in note 11.6.

20 Independent Auditor's Report to the Trustees

Opinion
We have audited the financial statements of The Methodist Church Yorkshire West District (the 'Charity') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

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

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Other matters
The financial statements of the Charity for the year ended 31 August 2020 were not audited.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Whalley (Senior Statutory Auditor)
for and on behalf of Naylor Wintersgill Limited

Chartered Accountants
Statutory Auditor

22nd May 2022

Carlton House
Grammar School Street
Bradford
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

England & Wales - Charity number 1133134

Accounts

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2020

The Methodist Church
Yorkshire West District

Contents

1 Objectives and activities

2 Achievements and performance

- 2.1 2019-20
- 2.2 Plans for future years

3 Financial review

- 3.1 Investment Policy and Performance
- 3.2 Reserves level and policy
- 3.3 Risk management
- 3.4 Collaborative arrangements with connected charities

4 Trustees' responsibilities

5 Structure, governance and management

- 5.1 Structure
- 5.2 Purpose of the District
- 5.3 Governance
- 5.4 Responsibilities of the District Policy Committee
- 5.5 District Properties

6 Reference and Administrative Details

7 Statement of Financial Activities (SOFA)

8 Balance Sheet

9 Accounting framework and accounting policies

10 Notes to the Accounts

11 Investment management

12 Summary of movements on individual funds

13 Connected organisations and related parties

14 Volunteer contributions

15 Capital commitments and contingent liabilities

16 Lease commitments

17 Independent examiner

18 Declaration and independent examiner's report

1 Objectives and activities

As a District, as circuits, and as churches, we seek to embrace 'Our Calling' and the Priorities of the Methodist Church, and through the District we shall:

- ✯ provide resources for God's work and mission
- ✯ initiate and support new, ground-breaking mission and ministry initiatives
- ✯ create and maintain a dynamic programme of learning and development in ministry
- ✯ promote opportunities for growth in Christian discipleship, including faith sharing
- ✯ encourage ecumenical and interfaith relationships
- ✯ nurture prayer, spirituality and the release of gifts and skills in the service of Christ
- ✯ equip and enable people to engage with the issues of justice, equality, peace and the environment
- ✯ inspire and enable information sharing and good practice, to ensure the existence of appropriate, flexible structures, and clear communication channels
- ✯ emphasise the need to be imaginative and innovative in the use of personnel and property

2 Achievements and performance

The principal purpose of the District is to act as a supporting body between Circuits and the Connexion. The District does not seek and, in large measure, does not attain direct contact with the public. The direct contact is by Churches and Circuits and it is these that the District supports in their desire to provide benefit to the public.

2.1 2019-20

a) Overview from the Chair of District

The Yorkshire West Methodist District is a picture of diversity, from the Yorkshire Dales to the inter-faith and multi-cultural diversity of our towns and cities. We have established churches that represent some of the earliest Methodist Societies in the country, to more recent communities that have emerged through ministry in the bars of Bradford. It is a District that it is a privilege and pleasure to serve.

There is no doubt the District is served by an excellent and skilled team of employees and volunteers. Without their contribution we would simply not be able to serve the circuits as we should, nor would we be able to achieve all that we do across the District. There have been important staffing changes in the District as one of our Safeguarding Officers left the District. We were pleased to appoint her successor, to ensure that we maintain the highest standards in safeguarding across the whole District. We are grateful for how our new officer has contributed to our culture of safeguarding all in the District. This became ever more important as our understanding of good safeguarding practice had to respond to the need to move so much of our work online during the pandemic. We were pleased to appoint a new Local Preachers' Secretary for the District, to oversee the development of the life of local preachers from a District perspective. We were sorry also to bid farewell to our Deputy Chair and Touchstone Team Leader, Revd Dr Barbara Glasson. She has served Touchstone and the District with great vision, care and wisdom, and has been invaluable during those times she acted as Chair. There have been several key areas in the life of the District, in the last 12 months, that I would like to draw attention to.

Leeds Methodist Mission: The District is grateful to circuits who have helped to resource this work while more established funding streams are secured for it. The appointment of Deacon Merry Evans, who was part of our team in Leeds, was curtailed at the end of August, and we are grateful for the work he has done. His role helped the LMM discern needs and had led to the establishment of the role of a development worker for the project. The development worker, Ms Anna Bland, has been in place since the summer of 2019. She has continued to map the context, build relationships, and discern the strategy for our work in Leeds. As in every aspect of the District, the LMM had to adapt to the implications of lockdown and we saw growth in our digital presence and the creation of resources that were made available to a wider context.

Connexional Communities Worker: This had been a post we had hoped to fill in the year 2019/20, however the recruitment process was paused. This allowed several adaptations of the role to be considered, finally resulting in the combination of a role in the District and one focussed in the Leeds City Centre. An appointment will be made in the Autumn of 2020 to take this important initiative forward in the life of the District.

Lay Employment: The District has made a concerted effort in 2019/20 to take an overview of lay employment in the District, the circuits and churches. It is our commitment to ensure the highest standards of management, support and care for lay employees, as well as ensuring effective compliance. A new lay employment policy was adopted for the District and a new HR consultant was appointed to work alongside administrative support in the District.

District Mission Plan: The District began the process in 2019/20 of reviewing the former development plan and initiating the scope of a new 5-year plan. That work began in the Leadership Team of the District and has since been reviewed and contributed to by Circuit Stewards and the District Policy Committee. Each contributing to its breadth and depth. The hope is to finish that work in 2020/21 and see it adopted by the Synod as a map of the landscape ahead of us.

Grant Making: One of the greatest opportunities we have in the District to support the work of churches and circuits is through our grant making body. We have this year been able to support work among asylum seekers and refugees, in schools and alongside children and young people. We have also supported heritage work, fresh expressions in different parts of the District, and rural mission and ministry. All this, as well as being significant financial partners in the work of Huddersfield Mission and at Touchstone Bradford. We are fortunate to have resources we can release each year and we were pleased to commit all we had available in 2019/20.

Covid and Lockdown: When I was welcomed as the Chair of District, in August 2019, none of us could have known the shape of the year ahead. It all began normally with the usual calendar of Methodist activity, but that would change for all of us as news of a new virus emerged and we entered lockdown in March. This meant the District, along with the circuits and churches of the District, had to discover a level of agility we did not know we had. We maintained healthy financial controls to safeguard the work of the District and took responsibility to liaise with circuits about any challenges they were facing. We continued to adapt to the challenges that covid and lockdown have created, but also to see it is an opportunity to embrace new ways of working. The consequence of some of that adaptation has been to reduce our carbon impact, facilitate more effective relationships between superintendents across the District, and through the Learning Network provide learning opportunities for the current age.
In conclusion I would want to say that the past year has been rewarding, blessed, and joyful, despite the challenges that have been intrinsic to it. The Yorkshire West District is a dispersed community that celebrates its diversity and benefits from the gifts of its members, and I am grateful that God called me here.

b) Leeds City Centre work
The Mission Development Group has continued to work with the Development Officer and the Deacon on the development of new missional opportunities in the city centre; both appointments are supported by the District Advance Fund. A forward strategy has been agreed by the District Policy Committee, and several of the areas of potential activity which have been identified are now being implemented. Circuits and churches across the District agreed to make financial loans to the District so that this work can continue to develop, at least in part, before funding from the former Oxford Place site is in place.

For LMM on the ground it has been a year of change and growth. We have developed a strategy, aims and vision giving the project a clear future while also trialling some of our ideas through events, activities and online content. Our key areas of activity and development are creative and relational forms of activism, wellbeing as well as creating spaces and resources for meditation, reflection and contemplation. COVID-19 has changed the emphasis of the project in response to the hurt and distress in society more towards wellbeing and meditation.

c) Grant making
The District Advance Fund is used to provide grants to support Property and Mission & Ministry projects. It is expected that property projects will enable extension of mission and ministry work. Financial support is given to District, Circuit, Church and Ecumenical initiatives as well as to secular projects working in areas that are in line with the Methodist Church's "Our Calling" statement. DAF continued to fund subsequent years of projects approved in previous financial years. It renewed funding for the District's major projects Touchstone and Huddersfield Mission as well as local projects such as Horbury Youth Project and WYDAN Night Shelter (West Yorkshire Destitute Asylum Network).

New initiatives for which funding was approved included the appointment of a worker to develop intentional communities in the life of the District. In total the DAF funded over 10 existing and ongoing projects in the year.

d) Touchstone
This has been a year of change, invitation and unexpected challenges.

At the beginning of the year we celebrated with Rev Dr Barbara Glasson as she commenced her Presidential year during which Andrew Lightowler and Inderjit Bhogal (Chair of the Touchstone Council) provided practical and leadership cover. In September 2020, we wished a fond fare-well to Barbara as she took up a new teaching appointment at the Queen's Foundation and welcomed Rev Caroline Ryder as the new Team Leader. In the autumn 2019, the team were invited to Bradford Cathedral as one of the recipients of an Issachar Fund 'Gratitude Award'. The awards celebrated grassroot community and interfaith work and we were able to share more about our work.
In January 2020, the team were invited by 'Near Neighbours' to be part of their workshop for the Royal Visit of the Duke and Duchess of Cambridge. During the visit our community outreach worker, Shamim, recalled her recent experiences of being a visibly Muslim woman and the challenge of being verbally abused. Our interfaith worker, Jenny, highlighted the importance of safer spaces such as Touchstone in bringing people from different faiths and cultures together to form friendships, increase understanding, and transform communities.

Prior to lockdown, the team were busy getting out and about. The women's interfaith bike ride visited different places of worship and shared hospitality with local Muslim, Jewish and Christian communities. Our 'Roots and Shoots' and the 'Art of Friendship' groups took the opportunity to work collaboratively and creatively by visiting the Bronte Parsonage Museum in Haworth. The women and young people participated in a workshop studying women's lives, then and now.....and then lockdown came.

Over the last six months, the team have demonstrated their resilience and dedication. Our administrator, Julie, ensured our tenants (BEACON, Abigail Housing, the District office), as well as the building itself, were regularly updated and safety measures implemented. The team kept people connected via Zoom and pastoral phone calls. Our women's group initiated a project called 'Together Apart' and made Torans (traditional South Asian wall hangings) and the Women's Interfaith Book group was reunited. There have been some fascinating conversations around themes such as prayer, identity and culpability.

Throughout the year Touchstone Counselling has been working with clients and offering safe and confidential spaces. For this important work to continue over lockdown, the counsellors continued sessions via Zoom.

In March 2020, an 'Away Day' with Touchstone Council members and staff was a helpful beginning in seeking to explore and develop new pathways. With the 'new' team in place and starting to embrace the building as 'home', we are excited to discover and grow into new ways of working and embrace the challenges ahead. We thank the District for their ongoing support and input.

e) Conistone Hostel
The hostel has been closed since March 2020. Regular checks have been made to avert the risk of legionella, also to see if any damage or faults had arisen, which needed attention. All bookings which were in place at the beginning of lockdown were cancelled, with one exception.

The water system is to be drained down, to avoid the need to be running taps through the winter. We offered to return deposits to those with cancelled bookings, but several asked us to save them for a future booking. We have pencilled in some provisional bookings for 2021, which are of course subject to changes to the state of the pandemic.

The treasurer reports that our electricity bills have been significantly under-estimated by Scottish Power since January 2018, despite his submission of actual meter readings. The under-charging now amounts to approx £4,500. He has taken steps to resolve this with Scottish Power and expects a large bill to be issued shortly, which will reduce our bank balances to circa £16,000. The overall deficit of £1,990 for the year, is a consequence of the Covid pandemic, with no income from bookings since March.

A persistent problem of water from the downstairs shower overspilling onto the carpet in the corridor, was cured, by improving the profile of the floor to increase its gradient. As a 'green' measure, we replaced the fluorescent tubes in the dining room with LED strip lights. No other major work has been done during the fallow period. It has been our custom to have a Spring-cleaning weekend during February each year, attended by all the committee. The committee decided at the AGM to defer this until the hostel is about to reopen, when we will have a deep clean of the premises, in readiness.

The current committee have tendered their resignations, to become effective at the AGM of 2021. We undertook to engage with representatives of the DPC, to explore the future viability of the hostel, using a vision statement which the committee will prepare by Christmas.

f) Young People's Network

2019-20 has been an interesting year to say the least! In November 2019 we had a group of 91 adults and young people from the District attend 3Generate. In January 2020 we had a successful trip to the 'Dare2Air' inflatable fun park at Huddersfield Leisure Centre with 31 young people coming together, many for the first time. Unfortunately, due to the pandemic, our physical youth weekend, originally planned for April, was first postponed and then cancelled altogether, but we instead held our first virtual youth weekend. This presented us with the opportunity to connect with other young people who would normally not have joined us, and also allowed for a wider range of contributors to the weekend's event than would have otherwise been practical, given travelling times, costs etc. Our final planned event of the year, a BBQ social afternoon, was unable to take place, but with the postponed youth weekend taking place in July, our activities were spaced out across the year.

g) ONE Opportunity Programme

Eight young people aged 16 - 20 participated in the Programme, from eight churches across four circuits. A further participant from one of these circuits joined the Yorkshire North and East Programme via a mutual arrangement. Their projects included setting up children's and youth groups, sports activities, creating resources for prayer and worship, marketing church activities, developing/leading worship, leading kids clubs/messy church/junior church and mental health.

Through these projects and the training weekends they learned new skills and enhanced existing skills, explored and identified strengths and gifts, developed faith and discipleship, grew in confidence, experienced a positive mental health impact and found their place in the church.

Through the Covid-19 situation most of the participants found suitable alternative work or new ways to deliver their projects. They demonstrated perseverance, creativity, positivity and resilience, ably supported by their project enablers and mentors in their local church. The second and third 'residentials' took place very effectively via Zoom.

h) Volunteers

A substantial part of the District's ministry continues to be accomplished by volunteers. Most District officers and other members of the District Synod, except for ministers and paid lay employees are volunteers.

i) Property Consents support
As a District, we aim to provide help and support to all our Circuits and Churches in progressing projects through the Methodist Church property consents process. To help them in this process, the District Property Consents Panel provides valued comments on many schemes offering practical help and guidance where appropriate. The Panel consists of a group of practising and retired professionals with a wide-range of experience in the world of property, health safety and the environment and the mission of the Church.

j) MWiB
West Wakefield Methodist Church was the venue for the first meeting of the Methodist year in September. A buffet lunch was followed by a celebration service with Holy Communion. The Revd Kerry Tankard was the preacher and also presided at the Communion service.

In October Haworth Road Methodist Church was the venue for the District Forum. After lunch Tim Baker brought us up to date with the various partnerships with All We Can and particularly told us about the solar panels in Malawi which we had fund raised for and the 'super spuds' which were the current project.

A few days later in October several ladies went to Elm Ridge Methodist Church , Darlington where a World Federation Day was taking place. The theme was 'Water for Life, Water of Life'. One of our ladies who happened to be visiting in the south of England at that time attended the alternative venue at Braintree.

In November there was a rather different Advent Preparation day to the ones held in recent years. We gathered at Christ Church, Halton and during the morning various workshops took place. In the afternoon there was an Advent service based around the Chrismon Tree, the decorations having been made earlier. A choir had also been formed and this led the singing.

In February we gathered on a very wintry day at Christ Church, Hipperholme. The Revd Philip Barnett and Mrs Catherine Barnett took us round the Emerald Isle in a vintage Morris Minor. The couple did this journey to raise funds for the MS society and a collection was taken for that charity. We enjoyed the musical talents of the couple during the afternoon.

As we left Hipperholme we had no idea that we would not meet as group again during the Methodist year. The District committee met prior to District Forum and then a few days later we were placed in lockdown and the Forum did not happen. The District Committee have kept in touch via Zoom and plans are being made for the future using that technology.

We have been delighted that over the two years more than £4,800 has been raised for All We Can. We will continue to support their work which has now moved to providing bicycles that can make a huge difference to the lives of children to go to school and also to take goods to market.

2.2 Plans for future years

a) JPIT (Yorkshire)
A meeting with regional church leaders in February has created the opportunity to move forwards in new ways. Senior Church leaders will meet annually with the JPIT Convenor to agree a Conference topic with an 18 month lead-in, around which JPIT Yorkshire's work will be focused. We agreed a Conference for Summer 2021 around the theme of Green Church. JPIT Yorkshire is trying also to stimulate the development of expressions of Green across the region.

b) Redevelopment of Oxford Place Methodist Mission and future plans for Leeds city centre
The Methodist Council is reviewing its position regarding the development of the Oxford Place building and a decision is expected in October 2020.

Meanwhile Leeds Methodist Mission (LMM) has planned further initiatives for commencement during the next year, including the appointment of a Missional Communities Worker (who will work half-time on developing a community in the centre of Leeds, and half-time supporting

developments across the rest of the District) following the departure of the Deacon for another appointment.

Looking to the future LMM will continue to focus on *wellbeing, activism, meditation and creativity*. In the long term we aim to be a well-known, established Leeds city centre project with a timetable of activities and events alongside an established community. We want to connect with a wide range of Leeds society while also making sure we have activities and events that offer depth and growth to those involved. Ultimately, we want to help the people of Leeds flourish.

c) ONE Opportunity Programme

Seven participants have joined the Programme for 2020/21 - our 3rd cohort. They are working through the Covid-19 restrictions, helping their churches find new ways of being church and reaching out with the gospel. The District Policy Group has approved the continuation of the Programme beyond the initial 3-year period and the Grants Committee has fully supported the work of OOP programme staff and the benefits to participants and churches. The Committee has agreed a further grant to fund a further 3 years which will take the Programme through to August 31st 2024. As momentum builds and Covid-19 restrictions are eased we hope to recruit up to ten new participants for 2021/22.

d) Young People's Network

In 2020-21 we are already looking forward to a number of activities. 3Generate this year is going virtual, with opportunities to connect all through the year, which we are encouraging as many young people to be involved with as possible. Our recently re-formed youth shaper group will be putting together a virtual activity evening to be held in November, and plans are underway for our annual youth weekend in April, although whether this is a physical gathering or a virtual one remains to be seen.

3 Financial review

During the year the District received total income of £692,562 and spent £666,268 resulting in net surplus of £26,294 for the year and total reserves carried forward of £3,507,964. There were no significant events during the year.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next year or two.

The District holds a number of freehold properties being:

- the Chair's Manse in Idle
- the Touchstone Team Leader's Manse in Bradford
- the Touchstone property
- Conistone Hostel
- two manses used by the Leeds university and city centre chaplains

The District has the following principal sources of funds:

- Investment income and gains
- Levies on the Circuit Model Trust Funds of Circuits within the District
- Assessments on Circuits within the District

These sums are used to administer the District and to provide grants to Circuits, Churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District by bringing more people to Christ or by providing facilities that might enable this to happen.

3.1 Investment Policy and Performance

Restricted funds and monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all real estate held by Districts and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere. These organisations take into consideration the social, environmental and ethical issues, both negatively and positively, that make investments suitable for the Methodist Church.

Short term deposits are lodged directly with the Central Finance Board (CFB) and attract favourable rates of interest.

There are no other bench marks for the expected returns on investments at TMCP and CFB. The objective for the District is a rate of return at least as good as market rate.

3.2 Reserves level and policy

The Managing Trustees are responsible for ensuring, as far as is in their power, the continuing financial health of the District. This requires the keeping of sufficient funds to meet day to day expenses and to respond to unforeseen circumstances, risks and challenges which may arise.

Reserves Policy for Unrestricted General Fund (excluding properties):-
The Managing Trustees' policy is to maintain the level of reserves at no more than six months of total resources expended. Where reserves vary from this level, the figure will be reported to the District Policy Committee for action to be taken, if considered necessary, to remedy the position.
Note: The General Fund (excluding properties and connected organisations) amounted to £45,781 at 31 August 2020 equivalent to four months of resources expended.

Policy for Unrestricted District Advance Fund:-
This fund is intended to support new initiatives in mission and ministry, outreach and evangelism and to offer solidarity for advance in the maintenance of mission through property. The District Policy Committee will determine annually the percentage split of the available funding between personnel and property. The District Grants Committee, on behalf of the District Policy Committee, administers the fund in accordance with the stated priorities and procedures.

Policy for Unrestricted Designated Funds:-
The Managing Trustees' policy is to maintain Designated Funds, in accordance with their stated objectives.

Policy for Restricted Funds:-
The Managing Trustees' policy is to maintain all Restricted Funds in accordance with their stated objectives shown below:-

Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).

Benevolence Fund and EDEV Fund: Each of these funds has been set up for a specific restricted purpose.

Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth: each one has a specific restricted purpose.

- Leeds Methodist International House Fund - arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District; it has been agreed this should fund the Yorkshire West District's share of the cost of the University Chaplain (current balance £19,293)

Policies for connected funds
Conistone: the total balance at 31 August 2020 was £20,490. Tariffs are set at an appropriate level in order to maintain both an adequate reserve and a designated Major Property Repairs fund (currently £16,000)

MWiB: the balance at 31 August 2020 was £4,080

Touchstone: the balance at 31 August 2020 was £227,176. Of this sum, £163,177 is the fund for the general running of Touchstone and is made up of grants for future years. Further funds of £63,999 are for specific projects within Touchstone.

Leeds Extension Society: exists to provide small loans and grants to churches and circuits within the former Leeds District (balance £157,647)

Leeds Methodist Choir: rehearses and performs an annual concert (balance £5,768)

3.3 Risk management

The Managing Trustees have examined the major strategic and operational risks facing the District and have established the necessary systems to manage or mitigate these risks. In particular:

- suitable insurance cover is in place
- the District's finances are kept under review
- the District has adopted the Methodist Church Safeguarding Policy and ensured it is rolled out to the Circuits and Churches; it has appointed three District safeguarding Co-ordinators; appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the District, Circuits and Churches
- The District Safeguarding Advisory Group continues to monitor risks, and will seek professional advice where necessary

3.4 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the Circuit and this was used to defray the cost of administering the District. This sum amounted to £153,401.

The District also obtained from each Circuit with a reserve in its Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuits' CMTFs at the start of the connexional year (01 September). In 2019-20 this sum was £117,656 and was credited to the District Advance Fund.

The District holds no funds as custodian trustee. It does, however, quarterly receive from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds receivable by the District as agent are not recognised in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4 Trustees' responsibilities

For each financial year ending on 31 August the Managing Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

The Managing Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

5 Structure, governance and management

The District is an unincorporated charitable association governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commission on 4 December 2009.

5.1 Structure

Circuits are the co-ordinating charities for local groups of Churches; Circuits pay the stipends of the ministers and employ lay staff to serve the Churches in the Circuit; most decisions for this purpose are made at or ratified by the Circuit Meeting.

A District is the co-ordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly synods.

The Methodist Conference meets once each year as the supreme denominational body for all the Methodist Churches.

a) Overall regulatory authority rests with the Methodist Conference

b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within the District

c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation

d) The District passes regulatory control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and regulatory authority is delegated to the Circuit Meeting for certain matters

e) The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity

5.2 Purpose of the District

The mission of the Methodist Church is the advancement of the Christian faith in accordance with its doctrinal standards and discipline. The District is an umbrella organisation constituted to advance the mission of the Church in West Yorkshire by providing support for Circuits, offering resources, finance, personnel & expertise. The District is also responsible for the deployment and oversight of the various ministries of the church locally. All this is carried out as a response to "Our Calling" adopted by the Methodist Conference of 2000 in Huddersfield and "Priorities of the Methodist Church" adopted by the Methodist Conference of 2004 in Loughborough.

The Synod and District Policy Committee are the operating bodies representing Circuits and they provide the link with the Connexion. The District Synod appoints the Managing Trustees who are normally the members of the District Policy Committee.

5.3 Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office at 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. Membership comprises Chair of District (ex officio); Synod Secretary (ex officio); all members of the District Officers' Group and named District Officers; one nominated representative from each circuit, alternating lay and ministerial (presbyteral/deacon) terms wherever possible.

The District Policy Committee normally meets four times per year and deals with routine and exceptional matters. It oversees the work of the Grants Committee, finance, property, lay employment the District office, the District manse, stationing, safeguarding, authorisations to preside at communion, and extensions to local preacher training.

5.4 Responsibilities of the District Policy Committee

a) to formulate and promote policies which will advance the mission of the Church in the Circuits and Local Churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist Local Churches and Circuits having exceptional problems

b) to encourage inter-Circuit and ecumenical co-operation

c) to act in an executive capacity in matters remitted to the Committee by the Synod

d) to keep within its purview all District concerns not dealt with elsewhere

e) to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

f) to be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion

g) constantly to be aware of the public benefit guidance issued by the Charity Commission

5.5 District Properties

The Managing Trustees receive reports annually on the state of the District properties as shown in Note 9 to the accounts, any remedial work and improvements carried out during the past year and any proposed further work to be undertaken, as advised.

6 Reference and Administrative Details

6.1 Name of the charity

The Yorkshire West District of the Methodist Church

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

Touchstone Centre
4 Easby Road
Bradford
BD7 1QX

01274 392628
www.yorkshirewestmethodist.org.uk

6.4 Chair of the District

Revd Kerry Tankard

6.5 Secretary of the Synod

Revd Christine A Hawke

6.6 Assistant Secretary of the Synod

Mrs Wendy Bentley

6.7 District Treasurer

Mr John H Robinson

6.8 Names of Charity Trustees

The following served as charity trustees throughout part or all of the year 2019-20 or were trustees at the time of this report being approved:

Chair of District:		Revd Kerry Tankard	1 Sep 2019
Deputy Chair of District:		Revd Dr Barbara Glasson	retired 31 Aug 2020
Synod Secretary:		Revd Christine A Hawke	1 Sep 2013
		Revd Melvyn Kelly	1 Sep 2018
DPC Secretary:		Mrs Wendy Bentley	1 Jan 2017
District Treasurer:		Mr John H Robinson	9 May 2015
Lay Stationing Representative:		Mrs Caroline Stead	1 Sep 2013
Property Secretary		Mr David Quick	1 Sep 2017
District Youth Work Co-ordinator		Mrs Laura Tunnacliffe	1 Sep 2017
Methodist Council Representative:		Mr Tim Baker	1 Sep 2017
Safeguarding Officer		Mrs Barbara Hutchinson	1 Sep 2017
Grants Officer		Mr Peter Finneran	1 Sep 2020
		Mr Graham Iliff	retired 31 Aug 2020
DAF Officer		Mrs Caroline Mason	1 Sep 2017
Representing	Leeds (South & West)	Mrs Sharon Brocksom	1 Sep 2017
	Leeds (North & East)	Mrs Anne Vautrey	1 Sep 2017
	Denby Dale & Clayton West	Revd Dr Philip Bee	1 Sep 2015
	Wharfedale & Airebrough	Revd Tim Perkins	1 Sep 2020
		Revd Lesley Taylor	retired 31 Aug 2020
	Aire & Calder	Mr Matt Burland	1 Sep 2020
		Mr Peter Finneran	retired 31 Aug 2020
	Skipton & Grassington	Mr John Tomlinson	1 Sep 2016
	Settle	Mrs Liz Whitfield	1 Sep 2015
	Airedale	Revd Ruth Crompton	1 Sep 2016
	Bradford North	Revd Nick Blundell	1 Sep 2020
		Mr Clive Grimshaw	retired 31 Aug 2020
	Bradford South	Mr Trevor Kershaw	1 Sep 2019
	Calderdale	Revd Kathie Heathcoat	1 Sep 2019
	Huddersfield	Revd Helen Roberts	retired 31 Aug 2020
	North Kirklees & Morley	Revd Janet Corlett	1 Sep 2020
		Mr Ian Wilson	retired 31 Aug 2020
	Touchstone	Revd Caroline Ryder	1 Sep 2020

No charity trustee claims exemption from disclosure of his or her name here.

6.9 Bankers

Charities Aid Foundation
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

6.10 Investment managers and custodian trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

6.11 Independent Examiner

Sleigh & Story
Chartered Certified Accountants & Registered Auditors
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

Approvals

The Trustees' Report and the Financial Statements were approved by the Managing Trustees on 8 December 2020.

Signed on behalf of the DPC, as authorised:

Revd Kerry Tankard	John H Robinson
District Chair Date:	District Treasurer Date:

7 Statement of Financial Activities (SOFA) for the year ended 31 August 2020

(Consolidated)

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £	Total 2018-19 £
Income and Endowments from:								
Donations and legacies	1			12,167	74,187		86,354	81,118
Charitable activities							0	0
Investments							0	0
Other	2	-1,808	6,756	33,720	19,527		58,195	56,963
Assessments on circuits	3	153,401					153,401	134,182
From Circuit Model Trust Funds			117,656				117,656	149,569
Contribution to the cost of the Chair	4	40,831					40,831	39,689
Connexional Advance & Property Fund			171,355				171,355	135,436
Sale of properties							0	497,584
Grants	5			64,770			64,770	128,438
Total		**192,424**	**295,767**	**110,657**	**93,714**	**-**	**692,562**	**1,222,979**
Expenditure on:								
Grants and donations	6	15,570	215,609	9,033	5,214		245,426	195,188
Salaries and associated costs	7	44,031		165,211	36,595		245,837	277,443
Property:	8						0	
- Manses				22,109	5,383		27,492	36,605
- Other property				-1,000	39,001		38,001	92,296
- Insurance, utilities				5,086	10,961		16,047	11,696
Purchase of properties							0	390,243
Office expenses	9	18,843			8,314		27,157	27,566
Synods, committees, Conference	10	10,515					10,515	9,474
Other outgoings:							0	0
- Training				153			153	5,833
- Learning & Development Forum							0	0
- CDiM							0	0
- Projects	11			27,092			27,092	21,763
- Sundry	12	5,453		7,649	15,446		28,548	46,534
Total		**94,412**	**215,609**	**235,333**	**120,914**	**0**	**666,268**	**1,114,641**
Gains/(Losses) on investment assets							0	0
Net income/(expenditure)		**98,012**	**80,158**	**-124,676**	**-27,200**	**0**	**26,294**	**108,338**
Transfers between funds	13	-80,100	-115,700	195,800			**0**	-35,463
Transfers between funds other organisations			-35,000		35,000		**0**	0
		17,912	-70,542	71,124	7,800	0	26,294	72,875
Other recognised gains / (losses):								
Gains/(Losses) on revaluation of fixed assets							0	-274,208
Adjustment relating to prior period	13A	-82,408	56,616			-	25,792	0
Actuarial gains /(losses) on defined benefit pension schemes							0	-
Net movement in funds		-64,496	-13,926	71,124	7,800	0	502	-201,333
Reconciliation of funds:								
Transfer of funds from Leeds District							0	**0**
Transfer of property from Leeds District							0	**0**
Transfer of funds from Leeds organisations							0	**0**
Total funds brought forward		2,781,974	60,007	174,009	491,472	0	3,507,462	3,708,795
Total funds carried forward		**2,717,478**	**46,081**	**245,133**	**499,272**	**0**	**3,507,964**	**3,507,462**

8 Balance Sheet **Methodist Church Yorkshire West District (Consolidated)**

AS AT 31 AUGUST 2020

	Notes	General & Designated Funds (Unrestricted) £	District Advance Fund (Restricted) £	Other Funds (Restricted) £	Endowment Funds £	Total 2020 £	Total 2019 £
Tangible Fixed Assets							
Manse and other property	14	2,531,000				**2,531,000**	**2,531,000**
Investment properties						-	-
						-	-
						-	-
						-	-
Investments						-	-
Total fixed assets		**2,531,000**	**-**	**-**	**-**	**2,531,000**	**2,531,000**
Current Assets							
Debtors and Prepayments				5,602		**5,602**	15,105
Central Finance Board and Trustees for Methodist Church Purposes Deposits etc	15	510,543	731,115	461,158		**1,702,816**	1,550,400
Cash at Bank and in hand	15	7,012		36,469		**43,481**	125,206
Total current assets		**517,555**	**731,115**	**503,229**	**-**	**1,751,899**	**1,690,711**
Current liabilities							
Creditors and Accruals (due in under 1 year)		1,740	301,347	3,957		307,044	263,215
Net current (liabilities)/assets		**515,815**	**429,768**	**499,272**	**-**	**1,444,855**	**1,427,496**
Total assets less current liabilities		**3,046,815**	**429,768**	**499,272**	**-**	**3,975,855**	**3,958,496**
Long term liabilities							
Loans to the District	16	84,204				84,204	-
Grants payable	17		383,687			383,687	451,034
Other liabilities due after 1 year						-	-
Net assets		**2,962,611**	**46,081**	**499,272**	**-**	**3,507,964**	**3,507,462**
Funds of the District							
General Fund (Unrestricted)	18	**2,717,478**				2,717,478	2,781,974
District Advance Fund (Unrestricted)	18		**46,081**			46,081	60,007
Designated Funds (unrestricted)	19	**245,133**				245,133	174,009
Total unrestricted funds		**2,962,611**	**46,081**			**3,008,692**	**3,015,990**
Restricted Funds	20			**499,272**		499,272	491,472
Endowment Funds					**-**	0	0
Total Funds		**2,962,611**	**46,081**	**499,272**	**-**	**3,507,964**	**3,507,462**

9 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 10

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the "true and fair override" provision contained therein.

ii Public benefit entity

The West Yorkshire District 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.

iii 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, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2018, the trustees believe that the District is a going concern.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements. The managing Trustees do, however, have oversight of two projects within the District – Touchstone and the Conistone Hostel – and those accounts have been consolidated, as have the accounts for:

- District Methodist Women in Britain committee
- Leeds Extension Society

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 4. A similar figure appears in the Expenditure at Note 7.

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

The District acts as agent in two matters:

- the collection of quarterly assessments from circuits which are paid to the MCF
- the payment of expenses of delegates from the District to the Methodist Conference

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRSSE), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure
This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the District to pay out resources.

ix Grants
Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

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

xi Tangible fixed assets
These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at estimated realisable value, of which the land component is deemed to be 50%. The properties have been reviewed for impairment.

xii Investments
Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

xiii Debtors and creditors: bank and cash
Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. 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 account balances are shown at the realisable values.

xiv Methodist Church Fund
The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xv Chair's manse costs
The District is required to provide accommodation for the Chair of District and his/her family. The District bears the cost of repairs, maintenance, building insurance, council tax and water charges. These costs are not shown separately as benefits-in-kind as HMRC does not seek to tax these receipts.

10 Notes to the Accounts

1 Donations and legacies

	General unrestricted	DAF	Designated	Restricted	2018-19
Training			2,651		1,885
Benevolence				893	261
EDEV				(240)	300
MSM			4,604		
Youth			107		188
LMM			4,605		23,298
Touchstone				70,807	11,785
MWiB				2,677	3,770
Leeds Holiday Club			200		2,929
Leeds Choir					
Leeds Ext Society				50	50
Total			12,167	74,187	44,466

2 Other

	General unrestricted	DAF	Designated	Restricted	2018-19
Interest	2,328	6,756	899	384	9,142
Other - General					1,800
- DAF					1,755
- Training					645
- President's Assistant	(4,136)				
- MSM			2,520		100
- Pentecost Praise			23,625		
- Rental income					4,961
Youth events					3,700
ONE programme			6,676		2,676
Touchstone				13,090	13,942
MWiB				869	4,676
Conistone				3,969	6,728
Leeds Choir				291	5,950
Holiday Club					35
Leeds Ext Society				924	1,953
Total	(1,808)	6,756	33,720	19,527	58,063

3 Assessments on circuits

All Circuits paid their assessments to the District: the amount paid includes a sum £153,401 (2018-19 £134,182) to defray the costs of running the District and a contribution £800,515 (2018-19 £797,886) to the Methodist Church Fund towards the cost of running the Connexion. The sum collected for and remitted to the MCF does not appear elsewhere in these financial statements.

An assessment on Circuits is annually determined by Districts by reference to the number of staff in the Circuits and the number of Church members. The annual meeting of Circuit Treasurers, together with the District Treasurer, agrees appropriate capping levels for both increases and decreases, in order to achieve the aggregate level of assessments required to meet the District and MCF budget.

4 Contribution to the cost of the Chair

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met mostly by the District.

	2019-20	2018-19
Stipend of Chair of District	31,065	30,210
Employer's National Insurance contributions	3,081	2,978
Employer's pension contributions	6,685	6,501
Cash cost paid by the Connexion (see SOFA, line 7)	*40,831*	*39,689*
Notional estimate of cost of providing manse	16,000	16,000
Chair's expenses	2,067	4,651
Total cost	**58,898**	**60,340**

Since the stipend-related costs above (ie £40,831) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 7). It should be noted that the chair is required to occupy the District manse. The manse is provided by District and the District maintains the property. The sum of £16,000 was determined by research of local letting agents on the internet and does not appear elsewhere in these accounts. The Chair of District is the sole paid key management person but is supported by members of the DPC.

5 Grants

	General unrestricted	DAF	Designated	Restricted	2018-19
University chaplaincy			44,770		28,297
Our Calling			20,000		20,000
Touchstone					80,141
Total			64,770		128,438

6 Grants and Donations

	General unrestricted	DAF	Designated	Restricted	2018-19
General fund	15,570				
Training			6,234		1,486
CDiM			2,799		2,715
Benevolence				2,227	2,429
Bradford				107	145
DAF		215,609			218,850
Illingworth – Youth					
- OM					1,350
MWiB				2,880	3,213
Total	15,570	215,609	9,033	5,214	230,188

The Grants Committee is aware that grant applications must demonstrate public benefit.

7 Salaries and associated costs

	General unrestricted	DAF	Designated	Restricted	2018-19
Chair of District					39,689
Office	35,764				25,677
Youth coordinator			5,460		5,272
MET					
Lay employment	3,267				5,760
Safeguarding			31,031		36,337
Rural lead			6,810		

District Property Sec		5,000			5,000
University chaplaincy			34,034		32,933
LMM			64,570		38,045
ONE programme			23,306		16,995
Touchstone				36,595	71,735
	Total	44,031	165,211	36,595	272,203

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

- In addition to the Chair of District, who undertakes the primary executive role within the District, five other members of the District Policy Committee were in receipt of payment for work undertaken on behalf of the District.
- Two of the trustees are employees of the District.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.
On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

The Connexion accounts for both the MMPS and PASLEMC pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts.

8 Property costs

		General unrestricted	DAF	Designated	Restricted	2018-19
Manses						
District manse				5,372		2,146
District Office				480		15,638
2 West Parade manse				2,422		1,960
167 Otley Road manse				6,378		2,700
39 Batcliffe Dr manse						638
Touchstone manse				7,457	5,383	13,523
	Total			22,109	5,383	36,605
Insurance, utilities etc						
District manse				894		1,797
District office				570		781
2 West Parade				1,358		2,046
167 Otley Rd				1,396		2,006
39 Batcliffe Dr						459
Touchstone manse				868		802
Touchstone house					9,269	
Conistone hostel					1,692	3,805
	Total			5,086	10,961	11,696
Other property						
Touchstone house				(1000)	34,734	90,430
Conistone hostel					4,267	1,866
	Total			(1000)	39,001	92,296

Touchstone house includes payment of £53,292 for building works completed in a previous year.

9 Office expenses

	General unrestricted	DAF	Designated	Restricted	2018-19
Chair's expenses	2,067				4,651
Office - post & tel	1,191				1,290
- stat'ry etc	647				1,100
- hospitality	524				1,093
- IT	2,355				625
- use of Touchstone	1,000				
Ecumenical					173
Professional	9,479				2,958
Other	1,581				2,071
Touchstone				8,314	13,605
Total	18,843			8,314	27,566

10 Synods, Committees, Conference

	General unrestricted	DAF	Designated	Restricted	2018-19
Synod secretary	1,589				2,104
Synod & posth'ders	8,926				6,256
Conference reps					1,114
Total	10,515				9,474

Payments to trustees and postholders:
It is District policy to offer to reimburse members of the District Policy Committee and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. ,

11 Other outgoings – Projects

	General unrestricted	DAF	Designated	Restricted	2018-19
Mission & Rural – housing			311		
- expenses			1,298		
- Story of Light					(5,010)
- Pentecost Praise			262		(4,350)
- sundry			754		
Safeguarding - expenses			2,100		3,907
- printing			946		620
- other			609		1,006
Univ chaplaincy - expenses			695		762
- other					230
LMM - expenses			2,220		2,635
- LCI			7,200		4,200
- Activism			378		
- Contemplative			886		
- general			2,144		2,149
ONE programme - expenses			1,365		2,010
- travel			13		272
- training			58		274
- residential			1,284		3,846
- other			314		785
Youth - events			2,799		7,736
- expenses			1,056		819
- general			400		(128)
Total			27,092		21,763

12 Other outgoings – Sundry

	General unrestricted	DAF	Designated	Restricted	2018-19
Newsletters, books	124				3,392
General	1,934				3,536
EDEV			44		685
Bradford Fund				36	23
MSM - expenses			1,075		1,658
- events			6,460		910
LP Training Fund					421
Safeguarding			70		375
JPIT					
Deputy Chair					2,197
Supervision	595				1,187
Leeds Holiday Club					1,486
Holden Library	300				600
Yorks Churches on Show					400
Rural Business Support	2,500				
Touchstone				12,693	12,399
MWiB				419	5,430
Conistone					513
Leeds Choir				268	4,994
Holiday Club					558
Leeds Ext Society				2,030	3,970
Total	5,453		7,649	15,446	46,534

13 Transfers between funds

	General unrestricted	DAF	Designated	Restricted
Office	(4,500)		4,500	
Manse	(8,000)		8,000	
Training	(2,000)		2,000	
CDiM	(5,000)		5,000	
Change of Chair	(500)		500	
Safeguarding	(46,850)		46,850	
Youth	(13,250)		13,250	
University chaplaincy				
LMM		(70,350)	70,350	
ONE programme		(36,000)	36,000	
Touchstone				
Rural lead		(9,350)	9,350	
	(80,100)	(115,700)	195,800	

13A Prior year adjustment

There is an adjustment relating to a prior period of £25,792, this relates to a difference on the gain/(losses) on revaluation of fixed assets which should have been included in the prior year. There is then subsequently a £56,616 transfer between the General Fund and District Advance Fund with no net effect on the SOFA.

14 Tangible fixed assets

Assessed market value		
District Manse	38 Longlands, Bradford	£380,000
	2 West Parade, Leeds	£357,000
	167 Otley Road, Leeds	£344,000
Touchstone Team Leader's Manse	30 Merton Road, Bradford	£150,000
Touchstone House	4 Easby Road, Bradford	£800,000

Conistone Hostel and Chapel	£500,000
	£2,531,000

The combined insurance value of the above properties approximates to £3,099,528

15 Trustees for Methodist Church Purposes

The following funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month:

District Advance Fund
Bradford Fund
Illingworth Youth
Illingworth OM
Leeds Methodist International House
District properties

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

Central Finance Board (CFB) and Cash at Bank

The District has two current accounts at HSBC plc and one at CAF Bank, both authorised institutions. The sums held on those accounts are immediately available. In addition the District has three deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

16 Loans to the District

During the year a number of circuits and churches made loans to the District for the purpose of funding the developing work in the city centre of Leeds through the work of Leeds Methodist Mission (LMM). The loans will be repayable, without interest, when payments have been received from the Wesley Hotel for which planning by the Methodist Connexion is ongoing in the former Oxford Place premises. Further loans may be sought if required and it is forecast that all loans will be repaid by 2030.

17 Grant Commitments and the District Advance Fund

The District's policy is to recognise committed grants immediately as expenditure out of this fund and thus accrue the unpaid amounts at the year-end as liabilities.

No institution received grants of such materiality that they should be separately disclosed in these accounts.

18 Unrestricted Funds

General Fund

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 97% of this fund is held as freehold properties (see note 15).

DAF
This fund supports initiatives in mission and ministry, outreach and evangelism, and offers support for missional property projects.

19 Other Designated Funds

These funds are to serve specific purposes but are not restricted to that purpose alone. These funds comprise:

Manse Fund
Available to meet upgrades in the accommodation at the District manse.

Office Fund
Property and equipment purchase, lease and repair in the District Office.

Training Fund
The District Training Fund is used to support non-CDIM learning and development activities of Methodists in the West Yorkshire District

CDiM
This fund supports the procedures for ensuring the continuing development of its active ministers (excluding Probationer ministers)

MET
Used to support the work of the District Mission Enabling Team

L&D Forum
Residue from former District Development Enabler fund

Rural Outreach
Project from Sep 14 to Aug 17 supporting, with the aid of a Deacon, mission and outreach in the northern rural parts of the District. This project, in a different form resumed from 2019-20.

Change of Chair
A sum of £500 is transferred from the General Fund each year to be used for expenses on a change of the District Chair

MSM
A fund to support the Mission Shaped Ministry course run in conjunction with the Anglican Diocese of Leeds. An agreement is in place to allocate 50% of any remaining balance to the diocese once the fund is no longer needed

Safeguarding
The District has, in recent years, followed the recommendations of the Methodist Church and established significant processes, including the appointment of District Safeguarding Officers, to ensure that the safety and well-being of children, young people and vulnerable adults is of paramount importance.

Youth
Used to support Youth work under the control of the District Youth Coordinator and funded from the General Fund and the DAF.

Leeds city centre chaplaincy
A fund used to support the work of the deacon in the centre of Leeds. Funded from the DAF.

Leeds universities' chaplaincy
A fund to support the work of the chaplain in the universities in Leeds. Funded by connexional grant and money from the sale of the Leeds Methodist International House.

ONE programme
Supporting the work of the ONE programme and funded from the DAF.

District properties
Residual monies following sales and purchases of District properties including manses

Leeds holiday club
A fund used to support the provision for disadvantaged children in the Leeds area

Pentecost party
In 2018, at the invitation of *Thy Kingdom Come,* the District organised and hosted a Pentecost Party in Leeds. The fund supports future similar events

Our Calling
A fund to support the development of missional communities and to assist with resourcing churches

20 Restricted Funds

Benevolence Fund
Provides financial support to ministers and lay people in need in the District.

Illingworth Youth
Legacy for the support of work amongst young people in the District

Illingworth OM
Legacy to support the work of the District either overseas or in conjunction with overseas partners

Local Preacher Training
Legacy to provide support for the training of Local Preachers

EDEV
Originally the Foundation Training Fund, this fund is now used to support the Encounter programme

Bradford
Balance of monies left from the sale of the former Eastbrook Hall, and used, when appropriate, for work in the city centre of Bradford

Leeds MIH fund
A fund set up following the sale of the Leeds Methodist International House and used to support the work of university chaplaincy.

11 Investment management

During the year the District paid £1,958 to TMCP, the custodians of the District's investments (District Advance Fund, Bradford Fund, Illingworth Youth Fund, Illingworth OM Fund, Leeds MIH (2019: £1,936).

12 Summary of movements on significant individual funds

Fund	Bal at 31 Aug 19	Income	Expenditure	Transfers	Bal at 31 Aug 20
General	44,725	155,216	150,530		45,781
Office	4,329		3,089	4,500	5,740
Manse	30,267		10,934	8,000	27,333
Training	12,254	2,651	5,232	2,000	11,673
CDiM	24,836		2,799	5,000	27,037
Pentecost Praise	-150	23,625	262		23,213
LP Training	12,108				12,108
L&D Forum	30,605	1,155			29,451
EDEV	5,085	240	44		4,801
Benevolence	6,278	893	2,495		4,676
Bradford	11,664	85	35		11,606
Rural outreach	7,822	9,350	8,419		8,753
Ch of Chair	84			500	584
MSM	7,542	7,124	7,267		7,400
Safeguarding	4,025		34,757	46,850	16,118
Youth	1,332	525	9,714	13,250	5,392
DAF	60,007	295,767	168,993	(150,700)	46,081
Uni chaplaincy	7,164	44,770	38,651		13,283
LMM	16,196	159,159	84,906		90,449
ONE prog	24,153	42,258	26,340		40,064
Illingworth Youth	8,860	76	18		8,918
Illingworth OM	5,247	45	10		5,282
Touchstone	214,267	83,897	105,988	35,000	227,176
Conistone Hostel	22,480	3,969	5,959		20,490
MWiB	3,833	3,546	3,299		4,080
Extension Soc	158,703	974	2,030		157,647
Holiday Club	35,167	200			35,367
Leeds Choir	5,745	291	268		5,768
Dist properties	114,621	899	8,468		107,052
Our Calling	20,000	20,000	754		39,246
Leeds MIH	34,776	177	70		19.293

13 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Yorkshire West District has no significant influence over any of them. They are, therefore, not considered related parties.

14 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by serving on committees of the District that deal with

mission, manses, finance, policy, grants, training, development. We are grateful to all of them for their help and commitment.

15 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2017-18 nil).

16 Lease commitments

The District had commitments for the following:

- Photocopier/printer on 5 year lease from August 2019 at £76.07 + vat per quarter

Commitment at 31 August 2020 is 4 years ie £1,461 (2019 £1,826)

17 Independent examiner

An accrual £1,740 (2019 £1,800) has been made for the fee of the independent examiner.

18 The Yorkshire West District of the Methodist Church

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2019 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of treasurer …… Date……..

Name and address of treasurer:

John H Robinson, Suite 6 Stoneleigh Mews, Bryan Road, Edgerton, Huddersfield HD2 2AH

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2020 were, or will be,*

presented to the District Policy Committee at its meeting on 8 December 2020.

Signature of the Chair of the meeting ……

Name of the Chair of the meeting

Revd Kerry Tankard Date ……

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Yorkshire West Methodist District for the year ended 31 August 2020 set out on pages … to …. As the District's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the District's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

[The District's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable* ie *all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable* ie *all R&P accounts.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

Signature of independent examiner P Sleigh

Name of independent examiner Peter Phillip John Sleigh

Relevant professional qualification of independent examiner FCCA

Name of firm:

Sleigh & Story Ltd

Address:

Thornhill Briggs Mill, Thornhill Beck Lane, Brighouse HD6 4AH

Date 24th November 2020