

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 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 Tunncliffe	1 Sep 2017
Methodist Council Representative:	Mr Tim Baker	retired 31 Aug 2021
	Revd Becki Stennett	1 Sep 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

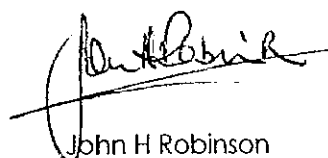
Naylor Wintersgill
Carlton House
Grammar School Street
Bradford
BD1 4NS

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 Activities:							
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 brought 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 Activities:							
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
Net income/(expenditure)		17,912	-	70,542	71,124	7,800	26,294
Other recognised gains/(losses)		-	-	-	-	-	274,208
Net movement in funds		17,912	-	70,542	71,124	7,800	26,294
Reconciliation of funds:							
Total funds brought 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

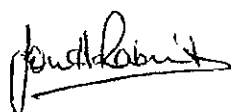
Loans to the District	11.20	-	-	99,162	-	99,162	84,204
Grants payable	11.21	-	232,687	-	-	232,687	383,687
Other liabilities due after 1 year		-	-	-	-	-	-

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	46,061
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.

xlii 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.

xlv 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

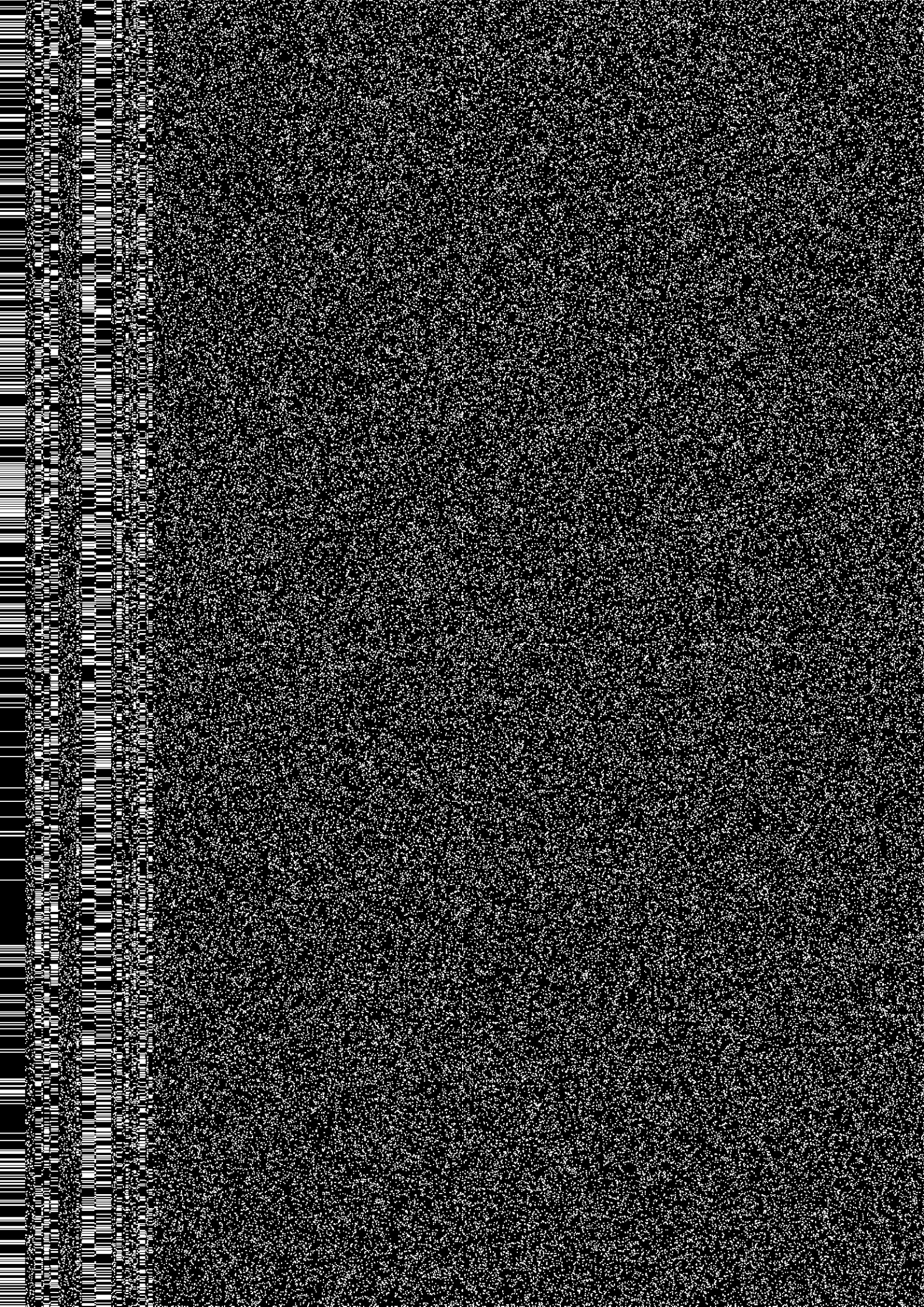
11.12 Other outgoings – Projects

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
		<u>£2,531,000</u>

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

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.



Allison 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.