

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

Brighthouse 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 manse 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 Wiltrick (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	1 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 &	Sue Cutling	1 September 2021
Clayton West		
Wharfedale &	Michael Noble	1 September 2021
Aireborough		
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

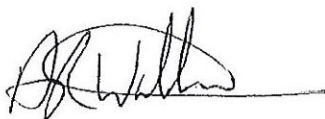
The Trustees' Report and the Financial Statements were approved by the Managing Trustees on 13 June 2023.

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 Activities:							
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							
Other	11.4	1,172	3,744	495	997	6,408	4,698
		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					-	
- Manse				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	89,634
Total charitable expenditure		99,527	265,168	372,506	519,675
Net income/(expenditure) before transfers		2,014,752	117,645	(371,771)	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)	153,800
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		1,879,805	(148,855)	(36,167)	153,800
Reconciliation of funds:					
Total funds brought forward		2,819,286	215,900	189,012	3,661,764
Total funds carried forward		4,699,091	67,045	152,845	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 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
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	-	-	-	-
Synods, committees, Conference	11.10	1,323	-	18,842	25,171	27,157
Other outgoings:					1,323	8,926
- Training	11.11	-	-	233	233	153
- Projects	11.12	-	24,190	1,721	25,911	27,092
- Sundry	11.13	46,871	1,463	13,429	89,634	61,355
Total charitable expenditure		141,908	(11,447)	133,746	519,675	666,268
Net income/(expenditure) before transfers		53,150	320,729	(254,431)	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)	153,800	26,294
Other recognised gains/(losses)		-	-	-	-	-
Net movement in funds		101,808	169,819	(56,121)	153,800	26,294
Reconciliation of funds:						
Total funds brought forward		2,717,478	46,081	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	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	351,324	1,563,452	1,652,272
Cash at Bank and in hand	11.18	29,227		25,331	66,886	99,889
Total current assets		276,991	724,893	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	393,320	1,278,075	1,462,613
Total assets less current liabilities		4,699,091	364,864	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

2 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)	11.23	-	-	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

Training

CDiM

Benevolence

Bradford

DAF

MWiB

Grant to Leeds University Chaplaincy.

Paid to individuals in line with their responsibilities.

Provided to ministers on application.

Paid to individuals at the sole discretion of the District Chair.

An agreed transfer to Touchstone from the Bradford Fund.

Property and mission grants are made to institutions.

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
<u>Manse</u>					
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
<u>Other property</u>					
Touchstone house	-	-	-	-	-
Conistone hostel	-	-	-	-	-
Oxford Place	-	-	13,365	-	13,365
Total	-	-	13,365	-	13,365
<u>Insurance, utilities etc</u>					
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
<u>Manse</u>					
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
<u>Other property</u>					
Touchstone house	-	-	-	7,532	7,532
Conistone hostel	-	-	-	-	-
Oxford Place	-	-	12,240	-	12,240
Total	-	-	12,240	7,532	19,772
<u>Insurance, utilities etc</u>					
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, manse, 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

Chartered Accountants
Statutory Auditor

14 June 2023

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.

