

TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2024

The Methodist Church
Yorkshire West District



The Methodist Church Yorkshire West District

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The Methodist Church Yorkshire West District

Trustees' Annual Report 2023/2024

1. Objectives and activities

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

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

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

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

2.’ Our Calling’

3. ‘The God for All Evangelism and Growth Strategy’

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

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

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

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

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

2 Achievements and performance

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

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

Inspiring Mission and Ministry:

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

Equipping Mission and Ministry:

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

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

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

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

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

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

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

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

Resourcing Mission and Ministry:

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

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

3 Financial review

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

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

The District holds a number of freehold properties being:

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

The District has the following principal sources of funds:

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

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

3.1 Investment Policy and Performance

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

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

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

3.2 Reserves level and policy

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

Reserves Policy for Unrestricted General Fund (excluding properties).

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

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

Policy for Unrestricted District Advance Fund.

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

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

Policy for Unrestricted Designated Funds.

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

Policy for Restricted Funds.

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

- Bradford City Centre Fund: The capital of this fund is in the nature of an Advance Fund (see District Advance Fund above).
- Benevolence Fund has been set up for a specific restricted purpose.
- Allen Illingworth Funds – Youth and Overseas Missions: These two funds were set up on receipt of monies from the estate of Allen Illingworth. Each one has a specific restricted purpose.
- Leeds Methodist International House Fund: This fund arose from the sale of the Methodist International House in Leeds in 1976 and must be used for work among students in the District. It has been agreed this should fund the Yorkshire West District's share of the cost of the University Chaplain.
- Conistone: Funds to be expended in the running and maintenance of Conistone Hostel. Tariffs are set at an appropriate level in order to maintain an adequate balance.
- Touchstone restricted funds relate to the Counselling services which are continuing .
- Leeds Extension Society: exists to provide small loans and grants to churches and Circuits within the former Leeds District .
- Leeds Methodist Choir: rehearses and performs an annual concert.

3.3 Risk management

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

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

3.4 Collaborative arrangements with connected charities

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

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

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

3.5 Fundraising

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

4 Trustees' responsibilities

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

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

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

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

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

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

5 Structure, governance and management

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

5.1 Structure

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

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

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

- a) Overall regulatory authority rests with the Methodist Conference.
- b) The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual circuits within the District.
- c) Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
- d) The District passes regulatory control down to circuit level for local implementation by the superintendent minister, ministerial staff and circuit stewards, and regulatory authority is delegated to the circuit meeting for certain matters.
- e) The circuit meeting passes regulatory control down to church councils for local implementation by the presbyter, the church stewards, and other officers, and this regulatory authority is then exercised by church councils as managing trustees of their charity.

5.2 Purpose of the District

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

5.3 Governance

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

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

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

5.4 Responsibilities of the District Policy Committee

- a) To formulate and promote policies which will advance the mission of the Church in the circuits and local churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local churches and circuits having exceptional problems.
- b) To encourage inter-circuit and ecumenical co-operation.
- c) To act in an executive capacity in matters remitted to the Committee by the Synod.
- d) To keep within its purview all District concerns not dealt with elsewhere.
- e) To contribute and respond to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind.
- f) To be aware that the stipend of the Chair of the District is set by the Methodist Conference as for all ministers within the Connexion.
- g) To constantly be aware of the public benefit guidance issued by the Charity Commission.

5.5 District Properties

The Managing Trustees receive reports annually on:

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

5.6 Auditors

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

6 Reference and Administrative Details

6.1 Name of the charity:

The Methodist Church Yorkshire West District

6.2 Charity registration number

1133134 registered in England and Wales

6.3 Principal Office

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

6.4 Chair of the District

Revd Kerry Tankard

6.5 Secretary of the Synod

Caroline Stead

6.6 Assistant Secretary of the Synod

Lesley Whitaker

6.7 District Treasurer

Alan Wittrick

6.8 Names of Charity Trustees

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

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

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

No charity trustee claims exemption of his or her name.

6.9 Bankers:

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

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

6.10 Investment managers and custodian trustees

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

6.11 Accountancy Support

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

6.12 Auditors

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

Approvals

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

10 December 2025

Signed on behalf of the DPC, as authorised:



Revd Kerry Tankard
District Chair Date:



Alan Wittrick
District Treasurer

Date: 11/12/2025

The Methodist Church Yorkshire West District

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

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

The Methodist Church Yorkshire West District

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

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

The Methodist Church Yorkshire West District

8.1 Balance Sheet

AS AT 31 AUGUST 2024

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

The financial statements were approved by the board of trustees.

Signed

Alan Wittrick
Trustee and District Treasurer

Dated:

11/12/2025

The Methodist Church Yorkshire West District

8.2 Balance Sheet

AS AT 31 AUGUST 2023

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

The Methodist Church Yorkshire West District

9 Cash flow statement for the year ended 31 August 2024

Statement of cash flows	Note	2024 £	2023 £
Cash from operating activities			
Net cash used in operating activities		(251,130)	(100,616)
Cash flows from investing activities			
Dividends, interest and rents from investments		134,205	39,617
Proceeds from the sale of property, plant and equipment		2,027,529	-
Purchase of property, plant and equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of investments		-	-
Purchase of investments		-	-
Other		-	-
Net cash provided by investing activities		2,161,734	39,617
Cash flows from financing activities			
New borrowing		-	-
Repayments of borrowing		-	-
Net cash used in financing activities		-	-
Change in cash and cash equivalents in the reporting period		1,910,604	(60,999)
Cash and cash equivalents at the beginning of the reporting period		1,569,339	1,630,338
Cash and cash equivalents at the end of the reporting period		3,479,943	1,569,339
Reconciliation of net income to net cash flow from operating activities		2024 £	2023 £
Net income for the reporting period		(163,211)	(647,358)
Adjustments for:			
Depreciation and amortisation charges		-	-
Profit on the sale of fixed assets		-	-
Non-cash donations		-	-
Interest received		(134,205)	(39,617)
Loss on the sale of fixed assets		94,471	-
Revaluation of fixed assets		(85,000)	420,000
Gains on investments		-	-
Decrease/(increase) in stocks		-	-
(increase)/decrease in debtors		(5,593)	2,303
increase/(decrease) in creditors		42,408	164,056
Net cash used in operating activities		(251,130)	(100,616)
Analysis of cash and cash equivalent		2024 £	2023 £
Cash in hand		3,479,943	1,569,339
Short term deposit (less than 3 months)		-	-
Total cash and cash equivalents		3,479,943	1,569,339

10 Accounting framework and accounting policies

NB Notes to the Accounts can be found in section 11

i Accounting framework

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

ii Public benefit entity

The West Yorkshire District meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the District's financial position and activities.

iv Content

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

v Going concern

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

vi Consolidation

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

- Leeds Methodist Choir
- Leeds Extension Society

vii Income recognition

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

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

The District acts as agent in two matters:

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

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

The Methodist Church Yorkshire West District

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

viii Expenditure

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

ix Grants

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

x VAT

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

xi Tangible fixed assets

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

xii Investments

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

xiii Debtors and creditors: bank and cash

Debtors are stated at the amounts owed to the District or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the District. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiv Methodist Church Fund

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

xv Chair's manse costs

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

xvi Funds reclassification

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

xvii Oxford place

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

The Methodist Church Yorkshire West District

11 Notes to the Accounts

11.1 Donations and legacies

2024

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

2023

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

11.2 Assessments on circuits

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

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

The Methodist Church Yorkshire West District

11.3 Contribution to the cost of the Chair

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

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

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

11.4 Other

2024

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

2023

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

The Methodist Church Yorkshire West District

11.5 Grants and Donations

2024

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

2023

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

General Fund
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.

The Methodist Church Yorkshire West District

11.6 Salaries and associated costs

2024

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

Salaries

Gross salaries	259,616
Employers NI	21,255
Employers pension	13,288

Stipends

Gross salaries	60,888
Employers NI	5,996
Employers pension	16,274

Chair of District

	49,075
Total	426,392

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

The Methodist Church Yorkshire West District

2023

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

Salaries

Gross salaries	186,316
Employers NI	12,838
Employers pension	7,965

Stipends

Gross salaries	53,856
Employers NI	5,033
Employers pension	14,487

Chair of District

	38,582
Total	319,077

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

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

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

The Methodist Church Yorkshire West District

11.7 Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees and have the option of joining the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), The Pensions Trust or some other arrangement. PASLEMC is a defined benefit scheme and the employing Churches and Circuits contribute as employers to this scheme.

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

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

11.8 Property costs

2024

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

2023

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

11.9 Office expenses

2024

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

2023

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

The Methodist Church Yorkshire West District

11.10 Other outgoings – Sundry

2024

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

2023

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

The Methodist Church Yorkshire West District

11.11 Transfers between funds

2024

	General unrestricted	DAF	Designated	Restricted
Touchstone	-	-	-	-
Conistone	(24,826)	-	-	24,826
Leeds Choir	(5,019)	-	-	5,019
Leeds Extension Society	(7,784)	-	-	7,784
Pentecost Party	-	-	-	-
Oxford Place	(1,537,406)	100,000	1,437,406	-
DAF	229,300	(229,300)	-	-
Our Calling	(54,210)	14,377	-	39,833
Leeds Sanctuary	-	-	-	-
Bradford	552	-	-	(552)
	(1,399,393)	(114,923)	1,437,406	76,910

2023

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

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

The Methodist Church Yorkshire West District

11.12 Tangible fixed assets

	Buildings	Total
Realisable value B/Fwd	4,011,000	4,011,000
Additions	-	-
Disposals	(2,122,000)	(2,122,000)
Revaluation	85,000	85,000
Realisable value C/Fwd	1,974,000	1,974,000
Assessed realisable value		
District Manse	38 Longlands, Bradford	£430,000
	2 West Parade, Leeds	£542,000
	167 Otley Road, Leeds	£602,000
Touchstone House	4 Easby Road, Bradford	£250,000
Conistone Hostel and Chapel		£150,000
		<u>£1,974,000</u>

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

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

11.13 Debtors and Prepayments

2024

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

2023

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

The Methodist Church Yorkshire West District

11.14 Trustees for Methodist Church Purposes

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

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

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

11.15 Central Finance Board (CFB) and Cash at Bank

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

11.16 Creditors and Accruals

2024

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

2023

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

11.17 Loans to the District

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

The Methodist Church Yorkshire West District

11.18 Grant Commitments and the District Advance Fund

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

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

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

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

11.19 Unrestricted Funds

General Fund

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

DAF

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

Designated Fund

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

The Methodist Church Yorkshire West District

11.20 Restricted Funds

Benevolence Fund

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

Bradford

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

Contribution to the Chair

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

Illingworth Youth

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

Illingworth OM

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

Touchstone

Fund to support counselling services provided by Touchstone.

Conistone Hostel

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

Extension Society

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

Leeds Choir

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

Our Calling

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

Leeds MIH fund

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

The Methodist Church Yorkshire West District

12 Investment management

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

13 Summary of movements on significant individual funds

2024

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

The Methodist Church Yorkshire West District

2023

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

The Methodist Church Yorkshire West District

14 Connected organisations and related parties

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

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

15 Volunteer contributions

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

16 Capital commitments and contingent liabilities

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

17 Lease commitments

The District had commitments for the following:

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

18 Accountancy support and audit

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

19 Related Party Transactions

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


20 Post Balance Sheet Events

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

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

Declarations and Scrutiny

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

Signature of treasurer  Date 11/12/2025

Name and address of treasurer ALAN WITTERLOCK,

..... Post Code.

Presentation to the District Policy Committee

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

Signature of the Chair of the meeting: 

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE METHODIST CHURCH YORKSHIRE WEST DISTRICT

Use of our report

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



Alison Whalley (Senior Statutory Auditor)

for and on behalf of Azets Audit Services Ltd
Chartered Accountants
Statutory Auditor

Date: 22/12/25

Carlton House
Grammar School Street
Bradford
BD1 4NS

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

