



**THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021**

Skipton & Grassington Methodist Circuit

Registered Charity - Registration number

1133693

Yorkshire West

District No / Circuit No **27/18**

Ministers

Rev'd A Webb
Rev'd Dr T Darling

Circuit Stewards

Mr J Tomlinson
Mrs J Jolly
Mrs S Stow

Circuit Treasurer

c/o Circuit Stewards

**SKIPTON AND GRASSINGTON METHODIST CIRCUIT
CONTENTS
YEAR ENDED 31ST AUGUST 2021**

	Page
Circuit information	1
Membership of the Circuit	2
Annual report of the Circuit	3 - 7
Statement of trustees' responsibilities	8
Statement of financial activities	9
Comparative statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 17
Independent Examiner's report	18
Trustees' Declaration	18
Reserves policy	Appendix 1

**SKIPTON AND GRASSINGTON METHODIST CIRCUIT
CIRCUIT INFORMATION
YEAR ENDED 31ST AUGUST 2021**

Address: St Andrews Church Hall
Newmarket Street
Skipton
North Yorkshire
BD23 2JE

Circuit Superintendent: Rev'd A Webb

Independent Examiner: L R Brain FCA
Brosnans
Birkby House
Birkby Lane
Brighouse
West Yorkshire
HD6 4JJ

Skipton and Grassington Methodist Circuit

Membership of the Circuit Meeting – January 2022

The Circuit Ministers:	Rev Andrew Webb Rev Dr Tracey Darling
Supernumerary Ministers:	Rev Peter Bedford, Rev Roger Fox, Rev Mollie Greenwood
Supernumerary Deacon:	Deacon Gwynneth Gostling
Circuit Stewards:	Jane Jolly, Sharon Stow, John Tomlinson
CLT Other	Glennis Hobbs, Eileen Lloyd
Circuit Meeting Appointed:	Jean Bedford, David Charlton, Steve Coombes, Ethel Smith
Circuit Officers:	c/o Circuit Stewards
Circuit Treasurer	Edwin Tate – not a member
Circuit Meeting Secretary	Susanne Platt
Local Preachers' Secretary	Susanne Platt
LWPT Secretary	Bill Haigh
Lay Property Secretary	Jane Jolly
Safeguarding Officer	Steve Coombes, Jane Jolly, Sharon Stow, Sarah Webb
Synod Representatives	John Tomlinson
District Policy Cttee Lay Rep	Rev Andrew Webb
Broughton Road link	Rev Dr Tracey Darling
Chair of Malham Chapel	
Management Group	
Local Preacher Representatives (up to 7):	Jane Jolly

Representatives from the Churches:

<u>Church</u>	<u>Steward</u>	<u>Treasurer</u>	<u>Other Representative</u>
St Andrew's	Neil Platt	Rachel Coombes	
Malham	TBC	Carol Newhouse	
Trinity	Eileen Lloyd	Jim Hope	Eileen Hope
Bradley	Pat Hearn	David Stow	
Long Preston		Annette Metcalf	Denise Lye
Grassington	TBC	Jasmine Bray	Anne Wilks
Hetton	Bill Haigh	Andrew Armstrong	

Changes since list in Accounts for Year Ended 31 August 2020:

Ralph Chester is no longer a Circuit Meeting member (deceased).

Tony Hall has resigned from Circuit Meeting.

Gill Harrison has resigned from Circuit Meeting.

Glennis Hobbs (already a Circuit Meeting member) has been appointed to Circuit Leadership Team but no longer serves as Embsay's Steward owing to Embsay's closure.

Vanessa Iliff has resigned as a Safeguarding Officer and is no longer a Circuit Meeting member or lay worker.

Eileen Lloyd (already a Circuit Meeting member) has also been appointed to Circuit Leadership Team.

Susan Simpson has resigned from Circuit Meeting.



The **Methodist** Church

2020 – 2021 Annual Report of Skipton & Grassington Methodist Circuit [27/18]

Administrative Information:

Skipton & Grassington Methodist Circuit is a registered charity (number 1133693) in the Yorkshire West Methodist District.

Correspondence address: c/o The Circuit Administrator (Edwin Tate)
The Circuit Office
St Andrew's Church Hall
Newmarket Street
Skipton
BD23 2JE
Email: circuit@sagm2718.plus.com
Tel: 01756 796584

Managing Trustees: Those named on page 2 as Members of the Circuit Meeting are the Managing Trustees of the Circuit.

Number of Church Members in the Circuit: 196 Methodist/Joint Members + 16 URC totalling 212 (figures as reported for 1st November 2021).

Aims and Organisation:

The new Circuit Mission Statement, as approved by the Circuit Meeting on the 16 March 2022 is:

WORSHIP *'The Church exists to increase awareness of God's presence and to celebrate God's love'.*

To have a variety of good quality worship across the circuit both within local churches and also gathered circuit events.

To recognise the need for a balance of worship which includes contemporary worship but also values traditional styles.

To continue the creativity experienced during COVID and value outdoor and online worship and be open to other new ways of worshipping.

To continue to encourage and resource prayer both individually and on gathered occasions.

SERVICE *'The Church exists to be a good neighbour to people in need and to challenge injustice.'*

To encourage individual churches to respond to local needs as well as the wider concerns of the world including the current climate crisis.

To adopt a circuit wide project to enthuse and engage people.

To focus on a circuit wide children's/families/youth strategy and consider what resources we need to invest in this and how we can share ecumenically in what is already taking place.

LEARNING AND CARING *'The Church exists to help people to grow and to learn as Christians, through mutual support and care'*

To provide care for all age groups across the circuit and provide opportunities for those who are vulnerable to meet and be supported.

To grow disciples and deepen faith using both in person and online study groups and learning opportunities.

To encourage people to respond to their calling and to develop their gifts.

EVANGELISM *'The Church exists to make more followers of Jesus Christ'*

To make more disciples of Jesus.

To be more creative in how we see church and not be limited by our buildings and traditions.

To build on the connections we already have with those we encounter in our everyday lives.

To be open to new ways of being church.

This Mission Statement should be reviewed at least every three years.

In 2020-21 we sought to put our Mission Statement into practice through:

- a ministerial team of two full-time ministers, a pastoral worker and a Circuit administrator.
- a Leadership Team of three Circuit stewards, who were joined during the year by two further volunteers, the ministers and the lay workers who collectively guide the Circuit's life and work
- a team of ministerial and lay officers with specific responsibilities who attend Circuit and, where applicable, District meetings
- a Circuit Property Group who manage the Circuit's properties and gave advice and assistance to churches
- a management group that supports Malham with its mission and outreach
- assistance from the Circuit's supernumerary ministers (7 Methodist and 2 URC).

Review of progress and achievements:

Throughout the 2020-21 Connexional Year the Circuit continued to adapt to the coronavirus pandemic. When permitted and judged safe, ministers, Local Preachers and Readers led worship services in person in the churches. Alongside this, worship continued online, being live streamed most weeks from St Andrew's. Daily Reflections were again broadcast via YouTube, with DVD and paper versions for those without internet access. This variety of media provided an effective means of keeping in touch, and enabled the Circuit to reach out to more people than would previously have attended the churches.

Pastoral care was given in person and by telephone as needed, and Vanessa the Pastoral Worker supported the ministers with visiting people and distributing gifts such as Easter Bags. At the end of the year Vanessa retired and the Circuit gave thanks to her for all she had done.

The Circuit remained indebted to its many volunteers. During the year many people stepped up to new roles, including joining Circuit Leadership Team to work alongside the Circuit Stewards, Circuit Property Group and the Malham Management Group, and assisting with key administration tasks. After the year end additional people took on some of the things that had been done by the Pastoral Worker.

During the year, more in-person mission and outreach activities were able to resume, including the popular wellbeing cafes at St Andrew's and Trinity, and activities at Trinity's allotment and at Malham Chapel. Plans for a sensory garden in Malham Chapel's grounds were developed between members of the Circuit, Chapel and Malham Environmental Group, comprising members of the local community. Sponsored activities brought in valuable funding and the Chapel also funded a short-term Circuit lay appointment to explore mission opportunities in the village.

The Circuit continued to focus on the three priorities that came out of the previous year's Circuit Vision Day: developing more varied worship; a focus on prayer; and a review of property and finance. The ministers explored with their churches questions around the Circuit's future, following a presentation by a guest speaker on different models of circuit and church governance. After the year end a prayer day was held and a document agreed as a basis for taking the Circuit forward. This led to churches making decisions about their future priorities, including plans to develop some new relationships with one other.

The Circuit continued to maintain its own properties and where appropriate to assist churches with theirs. Cornerstone Christian Bookshop closed and surrendered the lease on the Circuit's Newmarket Street property and by the year end a sale had been agreed, which completed shortly afterwards. Having obtained a surveyor's report, the Circuit sought permission from the Connexion to lease the Broughton Road property to the Broughton Road Community Centre registered charity for 25 years. This was granted after the year-end and preparations are ongoing.

After a period of prayerful reflection, Embsay Methodist Church decided to close and become a Class of St Andrew's in Skipton, holding a final service after the year end. At the end of the year the Circuit became the Managing Trustees of the site, comprising Church, Hall and Cottage, and continued to explore with local members the possibilities for selling the buildings. Community use of the premises continues while plans are being developed.

During the year Hetton Methodist Church also made the difficult decision to close. This was approved by Circuit Meeting after the year end. Managing Trusteeship of the property will be handed to the Circuit in late Spring 2022 after Synod has ratified Hetton's closure and the final Church Council has been held.

The Circuit prays especially for those who worshipped at or had particular connexions with Embsay and Hetton, and for all who have suffered bereavements and losses.

Financial Information:

The accounts show that total income for 2020-21 was £433,536 (2019-20: £119,837) and total expenditure was £160,459 (2019-20: £148,933), leaving an overall surplus of £273,077 (2019-20: deficit of £29,096) before recognised gains / losses on fixed assets. However these figures include the transfers in of Embsay's property (£250,000) and finances (£67,016), as well as other smaller items that do not relate to the Circuit's regular operation (£1,722 restricted Malham Garden income, and on the expenditure side £262 for Malham Garden, £959 Newmarket Street sale costs and £2,433 Model Trust Fund levy). Excluding these items results in a more realistic revenue budget deficit of £42,007 (2019-20 26,400).

Key reasons for this increase in revenue deficit include the loss of rental income when Cornerstone closed and the reduction in Embsay's share ahead of its closure, after which it ceased altogether. Taking into account the further loss of Hetton's share, the Circuit's revenue deficit over the next few years is forecast to be consistently in the region of £50,000, and rising inflation could increase this further. The Circuit will therefore be heavily reliant upon its reserves to support the budget.

At 31st August 2021, the Circuit's unrestricted and undesignated reserves (ignoring fixed / investment property assets, endowments and restricted funds) stood at £169,162 (2019-20: £204,637). By itself, this sum would only just sustain the Circuit to the end of its current stationing term in August 2024. However the sale of the Newmarket Street property after the year end converted this asset into net cash funds (after sale costs and levies) of around £145,000. In future years, sale proceeds will also be anticipated from Embsay and probably from Hetton. At the year end there were also the £67,016 designated funds from Embsay which are not legally restricted and so Circuit Meeting can decide how to apply them. Finally, on a smaller but still very helpful scale, a number of the Circuit's endowments were released during the year to cash, both restricted and unrestricted, with plans to seek to release more later. These additional sources of cash funds mean that the Circuit can be confident of being able to meet its current staffing commitments, and will give it more options after the current stationing term has ended. Nevertheless, revenue deficits of the present scale cannot be considered sustainable for the longer term, which underlines the importance of continuing with the visioning process and exploring possibilities for the Circuit's future structure and staffing.

The Circuit remains deeply grateful for the faithful and committed giving in its churches that enabled share payments to remain remarkably consistent, and even with some increases, despite the financial challenges caused by the pandemic. It is hoped that the situation will continue to improve, for example with lettings now resuming more widely. The Circuit was also grateful for some direct donations, both for the Malham Garden and for its general purposes, and after the year end it registered with HMRC to claim Gift Aid.

By 31st August 2021 only £3,000 of the original £25,000 loan to Long Preston remained outstanding and this final balance was fully paid off after the year-end, which is a significant achievement. No further sums were requested or advanced for the Leeds Mission Project, and so the sum loaned remained at £6,698, to be repaid by the end of August 2030, or upon request if needed.

The Reserves Policy is appended as part of this report.

The Future:

Within 12-18 months we will: -

Allow space to be open to what God is doing, to be attentive to how the Holy Spirit is moving and to respond to new ways of being God's people going forward.

Continue to pray for our circuit and seek God's plans for us.

Focus our resources in terms of staffing, energy and finances into the areas of circuit life that are mission focussed and contribute positively to the future of the circuit.

Encourage the ongoing conversations between St Andrew's and Trinity about a closer working relationship and sharing of resources.

Consider the mission of Malham Methodist church and its future as a circuit project rather than an individual church.

Consider the best way to support Long Preston in their mission and for them to discern if they are best to remain in our circuit or to look to a future in the Settle Circuit.

Encourage Grassington and Bradley to continue to focus on their mission in their local communities with the support and encouragement of the wider circuit.

Challenge all of the churches to consider their buildings in terms of the mission opportunities they offer. To be honest about whether they can sustain these buildings long term. To consider alternative possibilities for their worship and witness.

Challenge all of the churches to look at what resources and support the circuit can offer to them in their mission and what they can offer to the circuit and to pass on these comments to the Circuit Leadership Team.

Run an online study/discipleship group for the circuit and consider running a course to explore faith such as Alpha.

Continue to be open to new and creative ways of worshipping both in person and online.

Continue to offer Methodist worship in the communities of Kettlewell and Hebden.

Develop our Children's/Youth and family strategy and the resources we need to implement this.

Resolve some of the outstanding property issues which will release capital funds for the Circuit:-

- Complete the sale of the Newmarket Street property (Formerly Cornerstone Bookshop)
- Find a way forward in determining the best future use of the buildings which were formerly Embsay Methodist Church
- Find a way forward in determining the best future use of the building belonging to Hetton Methodist Church

Within 18 months to 3 years we will: -

Put in place a plan for future staffing of the circuit, recognising that from 2024 it is unlikely that we will be able to afford two full time ordained ministers. We will pray for both our current ministers that their future and the Circuit's future will become clear whatever God has planned.

Look at how we can link with neighbouring circuits to offer support and share resources (without necessarily becoming a joint circuit but recognising that this is a possibility).

Seek to reshape the circuit as we discern the contribution we have to make as Christians living in the Methodist Tradition (and valuing the United Reformed Tradition which is part of our circuit).

Consider our place within the wider ecumenical picture and where we can share resources across our denominations.

Aim to build a circuit which has a viable long-term future.

Risk assessment:

The major risks to which the Circuit is exposed have been reviewed and systems have been developed to mitigate those risks. Procedures are in place to minimise internal risks and these procedures are periodically reviewed to ensure that they still meet the needs of the Circuit.

Trustees' responsibilities:

The trustees have reviewed and accepted the statement of trustees' responsibilities on page 8 of the accounts.

Public benefit:

In deciding what activities the Circuit should undertake, the trustees have paid due regard to the guidance issued by the Charity Commission regarding public benefit and in particular the specific guidance on charities for the advancement of religion.

Fundraising:

The Circuit's principal funding comes from the shares given by its churches, supplemented by rental income, grants, interest and some sundries. The Circuit raises only a very small proportion of its income directly from members of the public, for example via the donate options on the Circuit's website. No complaints about the Circuit's fundraising activities have been received.

Approved by the trustees on 16 March 2022



Revd A Webb



J Tomlinson

Skipton & Grassington Methodist Circuit

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the circuit's financial activities during the year and of its position at the end of the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the circuit will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the circuit and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the circuit and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the association

16 March 2022



Rev'd A Webb
Trustee

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21	Total 2019-20
		£	£	£	£	£	£
Income and Endowments from:							
Donations, grants and legacies	4	332,118	-	1,722	-	333,840	14,286
Charitable activities:							
Assessments or share		91,484	-	-	-	91,484	96,744
Other	5	403	-	-	-	403	516
Other trading activities							
- Lettings		-	-	-	-	-	-
- Miscellaneous		-	-	-	-	-	-
Investments	6	7,493	316	-	-	7,809	8,291
Gain on sale			-	-	-	-	-
Total		431,498	316	1,722	-	433,536	119,837
Expenditure on:							
Stipends, salaries, NIC & Pension costs	9	80,870	-	8,000	-	88,870	87,005
District Assessment		25,864	-	-	-	25,864	26,884
District levy		-	2,249	-	-	2,249	2,462
CPF levy		-	-	-	-	-	-
Staff & ministers' expenses		3,038	-	-	-	3,038	5,841
Circuit office costs	10	3,936	-	-	-	3,936	2,998
Manse costs	11	21,227	-	-	-	21,227	13,985
Investment costs	12	4,768	184	-	-	4,952	2,390
Depreciation		-	-	-	-	-	-
Professional fees	13	4,237	-	-	-	4,237	1,087
Other Expenditure	14	1,818	-	3,268	-	5,086	5,281
Grants and Donations	15	-	1,000	-	-	1,000	1,000
Contributions to District Advance Fund		-	-	-	-	-	-
Total		145,758	3,433	11,268	-	160,459	148,933
Net income/(expenditure)		285,740	(3,117)	(9,546)	-	273,077	(29,096)
Transfers between funds		4,997	(6,079)	18,590	(17,508)	-	-
		290,737	(9,196)	9,044	(17,508)	273,077	(29,096)
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets		-	-	-	-	-	50,000
Gains/(Losses) on investment assets		-	-	-	197	197	(14)
Actuarial gains /(losses) on defined benefit pension schemes		-	-	-	-	-	-
Net movement in funds		290,737	(9,196)	9,044	(17,311)	273,274	20,890
Reconciliation of funds:							
Total funds brought forward		978,594	108,043	280,777	36,792	1,404,206	1,383,316
Total funds carried forward		1,269,331	98,847	289,821	19,481	1,677,480	1,404,206

Statement of Financial Activities (SOFA) for the year ended 31 August 2020 (COMPARATIVE)

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£
Income and Endowments from:						
1	Donations and legacies	4	14,286	-	-	14,286
2	Charitable activities					-
2a	Assessments or share		96,744	-	-	96,744
2b	Other	5	516	-	-	516
3	Other trading activities					-
3a	- Lettings		-	-	-	-
3b	- Miscellaneous		-	-	-	-
4	Investments	6	7,431	860	-	8,291
5	Other		-	-	-	-
6	Total		118,977	860	-	119,837
Expenditure on:						
7	Stipends, salaries, NIC & Pension costs	9	87,005			87,005
8	District Assessment		26,884	-	-	26,884
9	District levy		-	2,462	-	2,462
10	Staff & ministers' expenses		5,841	-	-	5,841
11	Circuit office costs	10	2,998	-	-	2,998
12	Manse costs	11	13,985	-	-	13,985
13	Investment costs	12	2,189	201	-	2,390
14	Depreciation		-	-	-	-
15	Professional fees	13	1,087	-	-	1,087
16	Other Expenditure	14	5,281	-	-	5,281
17	Grants and Donations	15	-	1,000	-	1,000
18	Contributions to District Advance Fund		-	-	-	-
19	Total		145,270	3,663	-	148,933
20	Net income/(expenditure)		(26,293)	(2,803)		(29,096)
21	Transfers between funds		5,000	(5,000)	-	-
			(21,293)	(7,803)	-	(29,096)
Other recognised gains / (losses):						
22	Gains/(Losses) on revaluation of fixed assets		50,000	-	-	50,000
23	Gains/(Losses) on investment assets		-	-	(14)	(14)
24	Actuarial gains /(losses) on defined benefit pension schemes		-	-	-	-
25	Net movement in funds		28,707	(7,803)	(14)	20,890
Reconciliation of funds:						
26	Total funds brought forward		949,887	115,846	280,777	1,383,316
27	Total funds carried forward		978,594	108,043	280,777	1,404,206

Balance Sheet as at 31 August 2021

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

Notes

Land & buildings	16	557,000	-	277,771	-	834,771	834,771
Equipment	16	-	-	-	-	-	-
Investment properties	17	575,000	-	-	-	575,000	325,000
Investments	17	-	-	-	19,481	19,481	36,792
Total fixed assets		1,132,000	-	277,771	19,481	1,429,252	1,196,563

Current Assets

Debtors and prepayments	18	85,781	9,698		-	95,479	33,514
Bank & cash							
Trustees for Methodist Church Purposes deposits		-	89,149	-	-	89,149	92,345
Central Finance Board Deposits		53,972	-	-	-	53,972	79,278
Cash at Bank and in hand		9,061	-	12,050	-	21,111	19,353
Total current assets		148,814	98,847	12,050	-	259,711	224,490

Creditors and Accruals (due in under 1 yr)	19	11,483	-		-	11,483	16,847
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Net current assets (liabilities)		137,331	98,847	12,050	-	248,228	207,643
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Total assets less current liabilities		1,269,331	98,847	289,821	19,481	1,677,480	1,404,206
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Loans and creditors due after 1 year		-	-	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-	-

Net assets		1,269,331	98,847	289,821	19,481	1,677,480	1,404,206
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Funds of the Circuit

Unrestricted funds		1,269,331				1,269,331	978,594
Circuit Model Trust Fund (Unrestricted)			98,847			98,847	108,043
Restricted funds				289,821		289,821	280,777
Endowment funds					19,481	19,481	36,792
Total Funds		1,269,331	98,847	289,821	19,481	1,677,480	1,404,206

Notes to the Accounts for the year ended 31st August 2021

1. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the Charities Act 2011 and applicable accounting standards, under the historical cost accounting rules (as modified by the inclusion of fixed asset investments and investment properties shown at market value) and comply in all material matters with the Statement of Recommended Practice "Accounting and Reporting by Charities" FRS102 version (effective 2019) and the Charities Act 2011 and applicable regulations. The financial statements cover a twelve month period and have been prepared in £ Sterling.

The Circuit is a public benefit entity under the definition in FRS102. The accounts are prepared on a going concern basis.

2. Fixed assets

Tangible fixed assets (excluding investments) are functional assets used for charitable purposes and are stated at cost less accumulated depreciation.

Investment properties

Investment properties are included at market value, estimated by reference to the insurance value where no other valuation is available.

Investments

Investments are included in the Financial Statements at their market value at the balance sheet date and the gain or loss is taken to the Statement of Financial Activities.

Depreciation

Depreciation is calculated so as to write off the cost of assets, over their useful economic life.

Freehold property is not depreciated since the site land values are expected to be greater than the cumulative cost of the properties.

Income

Offers are recorded when they are received or when their receipt is probable and are recorded gross of any tax recoverable. Where the received offers are related to a later period, the amount has been deferred and is included in creditors.

Reprographic and telephone recharge income is accounted for when the invoice has been issued.

Dividends from investments are accounted for when receivable.

Bank interest is accounted for when receivable.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred or a constructive obligation arises that results in the payment being probable.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3. Fund accounting

General funds are available for any purpose of the Methodist Circuit.

Designated funds are general funds earmarked by the Circuit's stewards for a particular purpose.

Restricted funds are funds which can only be applied for a particular purpose as specified by the donor.

Endowment fund capital must be maintained, and any income on this capital is unrestricted.

Skipton & Grassington Methodist Circuit

Notes to the Accounts for the year ended 31st August 2021

4. Donations, grants and legacies	General Fund	Circuit Model Trust Fund	Restricted Funds	2021 Total	2020 Total
	£	£	£	£	£
District grants	7,000	-	-	7,000	6,810
Other grants	6,165	-	-	6,165	5,000
Transfer of Embsay	317,017	-	-	317,017	-
Donations and sundry income	1,936	-	-	1,936	251
Malham garden project	-	-	1,722	1,722	-
Malham project grants and donations	-	-	-	-	2,225
Total	332,118	-	1,722	333,840	14,286

5. Charitable activities - other	General Fund	Circuit Model Trust Fund	Restricted Funds	2021 Total	2020 Total
	£	£	£	£	£
Charitable activities - Reprographics	403	-	-	403	516
Charitable activities - Circuit services	-	-	-	-	-
Total	403	-	-	403	516

6. Investment income	General Fund	Circuit Model Trust Fund	Restricted Funds	2021 Total	2020 Total
	£	£	£	£	£
Rental income	7,259	-	-	7,259	6,614
Interest/dividends	234	316	-	550	1,677
Total	7,493	316	-	7,809	8,291

7. Payment to Trustees	2021 Total	2020 Total
Number of trustees who were paid expenses	5	6

Nature of the expenses

Trustees only received reimbursement for travel and other costs incurred for the Circuit, and small sums for preaching fees.

Total amount paid	2,310	4,569
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8. Fees for examination of the accounts

	2021 Total £	2020 Total £
Independent examiner's fees for reporting on the accounts	1,093	1,087
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	-	-

9. Stipends, salaries and other staff costs

	2021 Total £	2020 Total £
Staff costs paid during the year were:		
Stipends	53,938	52,189
Ministers' National Insurance & apprentice levy	5,283	4,852
Ministers' superannuation	13,732	13,370
Gross wages, salaries and benefits in kind	14,112	15,025
Staff employer's National Insurance costs & apprentice levy	1,046	551
Supernumery costs	689	943
Local preacher costs	70	75
Total staff costs	88,870	87,005
Average number of staff (including ministers) employed during the year were:	4	4

10. Circuit office costs	General Fund £	Circuit Model Trust Fund £	Restricted Funds £	2021 Total £	2020 Total £
Telephone	1,242	-	-	1,242	1,340
Postage and stationery	417	-	-	417	378
Computer and internet costs	424	-	-	424	282
Photocopying costs	1,316	-	-	1,316	766
Insurance	324	-	-	324	232
Sundry office costs	213	-	-	213	-
Total	3,936	-	-	3,936	2,998

11. Manse costs	General Fund £	Circuit Model Trust Fund £	Restricted Funds £	2021 Total £	2020 Total £
Council tax	6,215	-	-	6,215	6,010
Water rates	1,039	-	-	1,039	872
Insurance	979	-	-	979	989
Repairs and maintenance	12,994	-	-	12,994	6,114
Total	21,227	-	-	21,227	13,985

12. Investment costs	General Fund £	Circuit Model Trust Fund £	Restricted Funds £	2021 Total £	2020 Total £
Rental property repairs and maintenance	1,815	-	-	1,815	132
Rental property insurance	190	-	-	190	201
Rental property gas and electric	-	-	-	-	-
Rental property management costs	1,731	-	-	1,731	1,076
Rental property legal costs	959	-	-	959	780
Investment management fees	73	184	-	257	201
Total	4,768	184	-	4,952	2,390

13. Professional fees	General Fund £	Circuit Model Trust Fund £	Restricted Funds £	2021 Total £	2020 Total £
Accountancy fees	1,093	-	-	1,093	1,087
Legal fees re Airtton Chapel	2,462	-	-	-	-
Quinquennial inspection fees	682	-	-	682	-
Total	4,237	-	-	1,775	1,087

Notes to the Accounts for the year ended 31st August 2021

14. Other expenses	General Fund	Circuit Model Trust Fund	Restricted Funds	2021 Total	2020 Total
	£	£	£	£	£
Malham costs	128	-	3,006	3,134	5,050
Malham garden costs	-	-	262	262	-
Broughton Road costs	689	-	-	689	(250)
Sundry expenses	1,001	-	-	1,001	481
Total	1,818	-	3,268	5,086	5,281

15. Grants and donations paid	General Fund	Circuit Model Trust Fund	Restricted Funds	2021 Total	2020 Total
	£	£	£	£	£
Trinity - Joel	-	1,000	-	1,000	1,000
Long Preston	-	-	-	-	-
Total	-	1,000	-	1,000	1,000

16. Tangible Fixed Assets

Cost or valuation	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Total £
Balance brought forward			557,000	277,771			834,771
Additions							
Revaluations (+/-)							
Disposals (-)							
Transfers * (+/-)							
Balance carried forward			557,000	277,771			834,771

Accumulated depreciation

**Basis		SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							
Net book value							
Brought forward			557,000	277,771			834,771
Carried forward			557,000	277,771			834,771

There are 2 manses owned by the Circuit. The other property is Malham Chapel which has now been refurbished for mission to visitors, worship by local church and community use.

Notes to the Accounts for the year ended 31st August 2021

17. Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

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.

Analysis of investment movements

		2021 £	2020 £
Investments held with Trustees for Methodist Church Purposes	(see below)	19,481	36,792
Investment properties		575,000	325,000
Total		594,481	361,792

Change in investment values

Carrying (market) value at beginning of year	361,792	311,806
Add: additions to investments at cost	250,000	-
Less: disposals at carrying value	- 17,508	-
Net gain/(loss) on revaluation	197	49,986
Carrying (market) value at end of year	594,481	361,792

Name	Type	Opening value £	Mvmt in value £	Closing market value £
Proceeds of sale	Trustees interest fund	500	(500)	-
Miss A Tattersall bequest	Trustees interest fund	3,314	1	3,315
Various gifts	Trustees interest fund	532	(532)	-
Richard Proctor bequest	CFB managed mixed fund	620	(620)	-
Richard Proctor bequest	Trustees interest fund	17,354	(17,354)	-
Surplus trusts fund	Trustees interest fund	794	-	794
Hebden Trust	Trustees interest fund	1,000	(1,000)	-
Mr B T Ackroyd gift	Trustees interest fund	2,016	-	2,016
Sale of house	Trustees interest fund	600	(600)	-
Various gifts	Trustees interest fund	2,250	-	2,250
R G Fretson Smith Bequest	Trustees interest fund	840	(840)	-
Various bequests - ex airton	Trustees interest fund	4,000	5,021	9,021
Various bequests - ex airton	CFB mngd fixed interest fund	1,223	(23)	1,200
Richardson Mary Gift-ex Airton	Trustees interest fund	1,000	(1,000)	-
Janet Richardson Memorial Fund	CFB mngd fixed interest fund	749	136	885
		36,792	(17,311)	19,481

Investment properties

	2021 £	2020 £
Broughton Road	25,000	25,000
20 Sawley Street	100,000	100,000
Embsay Chapel	250,000	-
Newmarket Street	200,000	200,000
Total	575,000	325,000

Broughton Road Community Centre currently have use of the Broughton Road property rent free.

Newmarket Street has been sold since the year end.

Notes to the Accounts for the year ended 31st August 2021

18. Debtors and Prepayments	2021	2020
	£	£
Prepayments	7,507	7,356
Accrued Income	11,258	10,460
Money due from Embsay Chapel	67,016	-
Loan to Leeds City Mission	6,698	6,698
Loan to Long Preston	3,000	9,000
Total Debtors and Prepayments	95,479	33,514

The Leeds Mission loan is expected to be repaid between 2025 & 2030.

The remainder of the Long Preston loan has been repaid since the year end.

19. Creditors and Accruals	2021	2020
	£	£
Trade Creditors	11,483	16,847
Other Creditors	-	-
Total Current Liabilities	11,483	16,847

20. Future Commitments

£1,000 committed to support Trinity's Community Link Co-ordinator for a further 12 months.

The Circuit expressed an intention to loan a further approximately £20,000 over a 4 year period to Yorkshire West District's Leeds Mission Project, to be repaid between 2025 and 2030. However owing to changes in the project it is uncertain whether this further loan will be requested.

If Malham were to cease community use and be sold, the grant from the Connexional Property Fund (£90,000) would need to be repaid.

21. Related Party Transactions

Rev'd A Webb was a trustee of the Cornerstone Christian Bookshop, who rented a property from the Circuit for £7,500 per year. The bookshop has now ceased trading and any outstanding rents were not recoverable, however the remaining shop stock was donated to the Circuit in 2020/21.

22. Analysis of assets by fund	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed assets	1,132,000	277,771	19,481	1,429,252
Current assets	247,661	12,050	-	259,711
Current liabilities	(11,483)	-	-	(11,483)
	1,368,178	289,821	19,481	1,677,480

Unrestricted funds

The general fund can be used in any way as long as expenditure falls within the objects of the Circuit.

The Circuit Model Trust Fund (CMTF) is unrestricted and can be used in the same way as the general fund.

Restricted funds

The donations for the Malham fund are to be spent on the Malham Chapel property.

Endowment funds

These are small permanent endowment funds held by the Trustees for Methodist Church Purposes and from which income received is expendable for any appropriate Circuit purposes.

Fund analysis

	Balance Brought Forward	Income	Expenditure	Transfers	Balance Carried Forward
	£	£	£	£	£
Unrestricted funds:					
General fund	978,594	114,482	(145,758)	4,997	952,315
CMTF fund	108,043	316	(3,433)	(6,079)	98,847
Embsay funds	-	317,016	-	-	317,016
Restricted funds:					
Malham fund	280,777	-	(3,006)	-	277,771
Malham Garden fund	-	1,722	(262)	-	1,460
Long Preston fund	-	-	(8,000)	18,590	10,590
Endowment funds	36,792	197	-	(17,508)	19,481
	1,404,206	433,733	(160,459)	-	1,677,480

**Skipton & Grassington Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of Treasurer

John Tomlinson

Date

28/04/2022

Name of Treasurer

JOHN TOMLINSON

Address

Sunnyside, Dotcliffe Road, Kelbrook, Barnoldswick
BB18 6TL

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting at its meeting on

16/03/2022

and were approved.

Signature of the Chair of the meeting

Andrew J. Webb

Name of the Chair of the meeting

REV ANDREW WEBB

Date

21/04/2022

Independent Examiner's Report on the accounts of the Skipton & Grassington Methodist Circuit

I report to the trustees on my examination of the Skipton & Grassington Methodist Circuit accounts for the year ended 31st August 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Brodnans

L R Brain FCA

Brodnans Chartered Accountants
Birkby House
Birkby Lane
Brighouse
West Yorkshire
HD6 4JJ

Dated: 17 March 2022

RESERVES POLICY of

Skipton and Grassington Circuit Meeting

1. General Funds held at Y/E 31/08/2021	£236,178	(1,368,178 less 1,132,000 property)
2. Restricted Funds held “	£12,050	(289,821 less 277,771 property)
3. Endowment Funds held “	£19,481	

4. Reserves policy for General Funds

Of the £236,178 General Funds (non-property) £67,016 was received from Embsay Methodist Church at its closure, and designated separately for the Circuit to decide how they should be applied.

From the remaining £169,162 the following commitments were agreed:

£78,403 to provide 6 months' running costs to mitigate unexpected shortfalls in income, emergencies and cash flow variations.

£33,077 Circuit Mission Fund to help support the budget to the end of August 2024, to cover the 5-year appointments of our current ministers

£21,204 Manse Fund for maintenance and repair

£30,000 Church Mission and Property Fund, to allow for grants for church repairs

£1,000 for Trinity's Community Link Co-ordinator

£2,628 towards Model Trust Fund levy, which contributes to the wider mission of the Methodist Church

£2,850 for Broughton Road Community Centre

5. Policy for Restricted Funds

£10,590 are the remaining funds released from the Circuit's TMCP endowment to support the minister and worship at Long Preston. Currently £4,000 of these will be applied each year by the Circuit towards provision of the minister, in place of Long Preston's Circuit Share.

£1,460 are funds donated for Malham Chapel's sensory garden.

6. Terms relating to Endowment Funds held

The endowment funds are held by Trustees for Methodist Church Purposes. Income from them is low and the Circuit will continue to seek, where permitted, to access the capital to better fulfil the Trusts' purposes and support the life and mission of the Circuit.

This Reserves Policy has been approved by

Skipton and Grassington Circuit Meeting

Treasurer	Trustee
Full name JOHN TOMLINSON	Full Name REV ANDREW JOHN WEBB
Signature 	Signature 