HUDDERSFIELD METHODIST CIRCUIT

England & Wales · Charity number 1134385

Details

Other names	HUDDERSFIELD (PENNINE) METHODIST CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2010-02-18
Register	View on the Charity Commission register

Contact

Address	28 Butt Lane Hepworth Holmfirth HD9 1HT
Phone	01484684998
Email	chris.peter6@googlemail.com
Website	www.huddersfieldmethodists.org.uk

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: "Offering Christ, Enabling Discipleship" is the Huddersfield Methodist Circuit's mission statement. The Circuit covers the Huddersfield area and extends into the Colne Valley and the Holme Valley. The ministry of the Circuit is centred around 25 worshipping Christian congregations.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£737,214	£864,864	£3,317,571	9
2024-08-31	£671,780	£752,278	£4,892,334	11
2023-08-31	£914,980	£694,339	£3,681,580	13
2022-08-31	£1,016,436	£726,223	£3,462,088	13
2021-08-31	£480,803	£617,203	-	-
2020-08-31	£620,181	£637,521	£3,282,026	13

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Trustees

Name	Role	Appointed
Rev Peter Catford	Chair	2021-09-01
ANNE GIBSON MURRAY		2012-12-11
ANNE IVEY		
Alexandra Oldham		2017-09-01
Alison Howlett		2022-09-01
Angela Robinson		2025-09-27
Ann Wignall		2023-09-01
BARBARA JOAN HUTCHINSON		2012-01-23
BARBARA ROSE ARMITAGE		
BEVERLEY JANE BROADHEAD		
Brenda Martin		2015-09-01
Bronwyn Brook		2019-09-01
CRAIG NIXON		
Carol Waters		2015-09-01
Catherine McLester		2016-01-01
Christopher Mason BA		2014-09-01
DAVID BROOK		
DAVID NORMAN HARLING		2012-11-19
Dawne Day		2017-09-01
Deacon Annette Sharp		2024-09-01
Diane Wendy Harris		2025-11-23
Dorothy Thompson		2021-05-01
Dr ROY JAMES SQUIRES		
ELIZABETH MAGDALAN BISHOP		
Elaine Moores BSc		2016-09-01
Elizabeth Anne Searson		2013-12-18
Frederick Taylor Hutchinson MA		2024-09-30

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Name	Role	Appointed
Gillian Shaw BA		2022-03-08
Glenys Vere		2017-09-01
HELENE DENISE PICKLES		2012-01-23
Hilary Jean Deakin		2013-11-21
IAN DYSON		2014-09-01
IEUAN ELLIS JONES		2015-09-01
Ian Roger Deakin		2013-11-21
Innocent Adams		2018-09-01
JANE ARMITAGE		2013-11-21
JANET ASHTON		2012-01-23
JEAN DELANEY		2012-01-23
JENNIFER PREWETT		2011-11-21
JUDYTH ANNE REES		2012-01-23
James Michael Richardson		2021-09-01
Jane Mary Cannon		2021-10-13
Janice Patricia Leam MA, PGCRM		2020-10-01
Joan Susan Rock		2025-09-01
Joanne Jones		2023-09-01
John Beaumont		2014-01-07
John Geoffrey Burns		2023-09-01
John Glenn Mason		2024-09-01
Joyce Swallow		2025-09-01
KAREN ANITA MORRIS		2012-01-23
KATHLEEN ELIZABETH FROOM		2020-10-01
KENNETH BALL		
Katie Jane Ealse		2013-12-18
Linda Janice Marshall		2014-09-01
Margaret Elisabeth Moriarty Cert.Ed		2022-03-08

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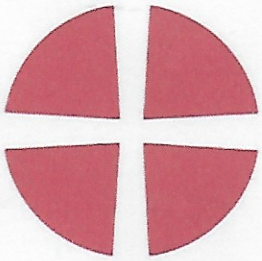
Name	Role	Appointed
Margaret Joan Bonser		2019-09-01
Martyn Gerald Till		2025-09-01
Maureen Lesley Stead		2013-12-18
Nancy Margaret Pitchforth		2016-01-01
Pamela Chew BA		2016-01-01
Paul Robert Bussey		2025-09-27
Pauline Taylor		2013-11-21
Peter Lockwood		2013-11-14
REV Rosamunde Ellen Kitty Page		2016-09-01
Rachael Brooke		2025-12-01
Rev ANN SHERRATT		2012-12-04
Rev Andrew Clive Glover Marchington		2019-09-01
Rev Glenis Susan Pegg		2024-09-01
Rev Helen Johnson		2022-09-01
Rev Richard William Thompson		2013-11-14
Rev Susan Barbara Taylor		2019-09-01
Rev Timothy John Francis		2013-12-18
Ruth Elizabeth Noble BEd, MBa		2020-10-01
SUSAN MARGARET BURTON		2014-09-01
Sandra Elizabeth McSweeney		
Stuart Lee		2025-09-01
Sue Garbett		2022-03-08
Suzanne Bridges BSc PGCE		2014-09-01
Suzanne Mary Smelt		2025-09-01
William John Rushton		2025-09-01

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HUDDERSFIELD METHODIST CIRCUIT

England & Wales - Charity number 1134385

Accounts



HUDDERSFIELD METHODIST CIRCUIT

TRUSTEES ANNUAL REPORT

2023- 2024

1. Objectives and activities

In setting our objectives and planning our activities, the Huddersfield Methodist Circuit Meeting (under the leadership of the Circuit Trustees) usually meets four times in each year, and has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The Huddersfield Methodist Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". It encourages churches and individuals to "offer Christ" to others as a life-enhancing experience. It seeks to "enable discipleship" by encouraging churches and individuals to engage in life-long faith exploration and development as an integral part of their discipleship. Staff and circuit stewards work closely together as the Circuit Leadership Team.

The circuit produces a preaching plan four times a year to ensure regular acts of worship take place at each of the 20 Methodist Churches and 3 Local Ecumenical partnerships in its geographical area. These are open to all people without charge. In the year the circuit's presbyteral staffing reduced to 5 fulltime equivalent and the church oversight has been spread across the remaining staff. The work with the Chinese Fellowship came to an end and was celebrated. The Circuit has been consulting over the year on the expectations for presbyteral ministry and the way lay resources can be used to ensure our governance is maintained and the mission and ministry expectations are realistic, this work is ongoing as we experience the impact of reduction of presbyteral resources. The role of lay staff is also being reviewed to ensure that they are in line with current expectations of roles and the changing needs of the circuit.

The relationship with the Huddersfield Mission has continued to be discussed and events to reflect more widely are planned.

2. Achievements and performance

The principal purpose of the Circuit is to act as a supporting body to the Churches, and to interface to Yorkshire West Methodist District and the Connexion.

Under the heading *Collaborative arrangements with connected charities* there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used to support Churches throughout the Circuit with their work in their local communities and to subsidise the administrative costs of the Circuit.

In 2023-24 the Circuit paid grants out of the General Fund that totalled £30,000, the funding of these being made by drawing on Circuit reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (*e.g.* the Circuit grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

Details of the grants for the 2023-24 financial year are:

- Grant to the Huddersfield Mission of £30,000 to support its work among the less advantaged.

The Circuit has no budget for the making of grants and they are funded currently from circuit reserves.

Circuits and Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The work of mission is central to our working together, and in addition to the work of the 'The Mission' and the individual churches, we reach out together as a circuit through the work of Ministry and lay staff. We include Candidates for Ministry and Local Preaching under this heading. The circuit has a Social Justice Group which seeks to progress charitable projects across the circuit.

A "Children and Young People's Group" works to provide activities for young people.

A group of young people from the Circuit went to the 3Gen with Circuit Worker

A Craftivism group has worked during the Election period to draw attention to areas around poverty that are evident within the Circuit boundaries that we would hope potential MPs would address

The work with Schools has continued to increase post Covid and now Godly play sessions have reached a pre covid level with schools that were worked with before and new ones making contact.

3. Circuit Focus activities

Circuit Children's Work and Project Enabler – Suzanne Bridges

Schools work continues to be healthy, building on from last year, with a couple of new contacts established. Work predominantly involves the delivery of Godly Play sessions, but has also included workshops around 'belonging' and 'baptism'. Interestingly much of this work is with KS1 and EYFS children. Additionally, I've responded to requests to lead Collective Worship and supported Almondbury with their Christmas and Easter Journeys. I continue to be the Methodist Rep. on Kirklees SACRE.

Recognising reduced volunteer capacity/energies for children's work around the Circuit, I revised my model of working, offering to support churches locally. Subsequently, this led to some toddler group support, as needed and 'messy church' style sessions run in the school holidays.

Project work has been varied, leading and facilitating:

- Circuit Social Justice Group – conclusion of the 'Action for Children' project, and launch of 'Acts of Kindness' for 2024 at March Circuit Service. Considering social action and social justice in its widest context - encouraged sharing 'acts of kindness' stories, 'Step Out Walk' and engaging in Tearfund's Toilet Twinning project.
- Craftivism Group – 'Webs of Poverty' project (trapped in the web/webs of support). Monthly meetings at Lindley Market Place, opportunities for discussion on the issue of poverty whilst crafting the web. Large web installation created, with reflections attached, shared at Churches Together hustings in Huddersfield town centre and in Lindley.
- Meaningful Ageing – 6-week block of sessions, exploring how we age well, including spirituality in ageing. Run at Lindley with Revd Sue Taylor, and with an ecumenical group at Holmfirth with Revd Peter Catford. Both positively received – where next?

Other work around the Circuit has included: EDI training sessions (6 delivered so far), editing *In Touch* magazine, and organising and supporting delivery of Godly Play training session, leading Godly Play reflections – 'Faces of Easter' at Good Friday service, Lepton, and Godly Play session for the Elderberry Club. There have also been numerous meetings.

CPD – 'Christian Spirituality' Foundations study unit (undergraduate degree level). This was a 10-week hybrid (largely online) course delivered by Cliff College. An additional 5 weeks were given to complete 2 assignments. Challenging, but encouraged by overall IIi result!

Youth work - Chris Mason

The Huddersfield Methodist Circuit work with young people continues. With the young people engaging with the churches of the circuit we currently run an event once a month to get the young people together. To help do this we have also engaged with other Methodist circuits and the Yorkshire West District. These events range from Games evenings, Christmas parties, through to trips to Flamingo Land and BBQ evenings.

In addition to these trips we have also been part of two residential experiences where we engaged with Yorkshire West District Weekend away. We also enjoyed our experience at 3 Generate the national Methodist Youth Conference based at the NEC Birmingham.

Furthermore, we engage with young people external to those engaging with the churches through working with schools and continuing our long-standing work with Kirklees college, providing listening services in these environments. We also share faith through assemblies and other engagement with the local community.

Chinese Fellowship

Funding finished on 31st August 2023 but the Fellowship continued to work with the Methodist Church until December 2023. A brief final statement from them is included here:

The Fellowship had shown the spiritual maturity during the transition time when Fellowship was uncertain for the future. They have been very thankful for the God's provision through brothers and sisters from Methodist church, as well obedience to God's leading to Elim church which is very different, big and English speaking congregation.

Huddersfield Mission

Huddersfield Mission is an **independent Methodist charity** best known for our work with people who are experiencing poverty, homelessness, addiction or poor mental health. We work with about 1000 different people every year, of which 38% are homeless or in temporary accommodation. Through our cafe, advice service and community health project, we support people with **Health, Advice and Wellbeing**. We estimate that the value of the practical help that we offer - food vouchers, clothing, sim cards - and the additional benefits we help people to claim and maintain is worth about £1M every year.

The year 2023-2024 has been a challenging one for voluntary organisations such as Huddersfield Mission as we coped with the pressures of the cost of living crisis, that affected our customers, challenged our own finances and affected our funders. We continue therefore to be grateful for the support of the Huddersfield Circuit, which this year was developed further with a long term partnership and funding agreement. Working with the Huddersfield Methodist Circuit and our many other partners, helps us to meet our aim of **Serving People, Changing Lives**. As one of our customers recently said - "The Mission is a lifeline, **a safe place**, where else would we go"

We have continued to manage the Mission building so that as well as the services that we offer it is also available to a wide range of other community groups and charities. The Mission is well used and we estimate that approximately **2000 people every week** come through our doors. During the last 12 months we have been planning the replacement of the main boiler and this will take place in the year 2024-2025

On behalf of our trustees, staff, volunteers and all our beneficiaries thank you for your continued support of our work.

Circuit Finance and Property

The Circuit Leadership Team oversees the general Circuit Finance and Property activity and formally reports in to the Circuit Meeting. The team constantly reviews resources in personnel, property, and finance to further the mission and work of the circuit. It will oversee Lay Employment issues, and manage circuit funds. Invitations, grant and property consent applications are considered by this team prior to a formal decision at the circuit meeting.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have borne in mind the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Huddersfield Methodist Circuit Boundaries

The Huddersfield Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 24 worshipping Christian congregations, with a combined membership of 871 (as of October 2024).

Plans for future years

i Ensure that any local issues are dealt with sympathetically, fully and in a timely manner.

ii Ensure that all those within the Circuit required to attend the Safeguarding Leadership Module and EDI do so.

iii Encourage attendance at the Circuit Social Justice Group, the Children's and young people's Group and encourage the work of these groups.

iv Encourage initiatives for mission in Churches within the Circuit.

v Look at use of Circuit Manse properties and the sale of Cowcliffe Methodist Church

vi Review of staffing needs and workloads and what with falling numbers of available resources the work can be supported

vii Training and support of understanding and compliance with being Managing Trustees

viii Ongoing review of compliance with Charity Trustees duties

5. Financial Review

During the 2023-24 financial year the Circuit received total income of £671,780.00 (compared to the 2022-23 figure of £914,980.40), and its expenditure for 2023-24 was £752,278.00 (compared to the 2022-23 figure of £694,339.06).

The following is a repeat of the narrative from last year's report regarding the current circuit strategic financial position.

To that end I will cover 3 areas - income, expenditure and reserves.

It is important at this time to consider both the recent history and forward outlook for income within the circuit. Over the past few years 6 churches have closed. It is expected that another 2 or 3 churches may also close in the medium term. With each church closure, that church's assessment contribution is lost. In addition, the circuit agreed, during this financial year, to reduce the assessment for remaining churches by 20%, having also not increased it by inflation for the past 5 years.

Therefore, a total assessment income, for the circuit, of over £500,000 in 2019 will be £370,000 in 2023 24 with potentially further real terms reductions, should the remaining churches be unable or unwilling to increase their future contributions and additional churches close.

From an expenditure perspective, items other than stipend related activity, such as the district assessment, property, graveyards and expenses are increasing. This is due to both inflation and increased activity as the number of graveyards and properties under circuit responsibility increase when churches close.

The circuit is taking action to bring down those costs that can be reduced, namely, stipend related costs. Between 2021 and 2024 the number of FTE ministerial appointments will have fallen from 8.3 to 5.0. This will bring down annual expenditure significantly, although the return of high inflation is clawing back some of this gain.

In conclusion, the circuit cannot balance income and expenditure as it previously could. On average the circuit is projected to run an annual operating deficit somewhere between £100,000 and £150,000 for the foreseeable future.

However, circuit reserves are very strong. This is due to the benefit of property sales over the past years. Since 2015 the circuit has sold 2 manses and 6 closed churches. This has brought in income, after connexional property levy, of approximately £1.4M. It should be noted that our current reserves stand at £1.2M (now £1.4M).

It can therefore be concluded that, without property sales, the circuit would now be insolvent.

During the same period church reserves have fallen, hence the assessment reduction and zero inflation increases mentioned in the income section have been necessary.

Therefore, the strategic financial policy for the circuit will be to manage expenditure areas that can be controlled, such as stipend related costs, regularly review the assessment that churches can afford and to maintain relatively high levels of reserves which will be used to finance the annual operating deficit.

One benefit of high reserves and inflation is that current interest rates are high and the CFB deposit account is currently paying over 5% interest. This should generate approximately £50,000 in 2023 24.

The circuit may decide to use some of the high levels of reserves to fund outreach programmes including, but not only restricted to, the Mission.

Manse valuations

As requested by the Independent Examiner during the previous review, all manse properties have been re valued by Mike Sellers of Boulton's Estate Agents. This has resulted in an uplift in value of the circuit property stock to £3,220,000.

Investment Policy & Performance

To comply with Methodist Standing Orders, 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. Huddersfield Methodist Circuit trustees'

investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, 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 good rates of interest. Current CFB deposit rates are exceptionally high (relative to the previous 10 years) at 5.3%. Hence deposits in the CFB account are higher than historic norms.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk. The total return achieved on the invested funds of Huddersfield Methodist Circuit was 1.36% for the year.

Reserves Level & Policy

As at 31.8.24 Debtors and Prepayments were £29,482.

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Model Trust Fund (MTF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the MTF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

Circuit Model Trust Funds (CMTFs) are invested and therefore not secure and it is judged prudent to retain a buffer against this funding volatility as mentioned above. Furthermore, some Churches may find it difficult to meet their future assessments, especially during this current Covid crisis. This has proven to be the case. The overall church assessment was reviewed and reduced by 20% in January 2023 to reflect the financial challenges that many churches face. It is expected that the MTF will decrease, year on year, in the foreseeable future. Circuit expenditure will be reduced, as allowed by staffing contractual arrangements, in the future as reserves decrease.

The reserves held at the end of the year were as follows:

Reserves Calculation year ended 31 August 2024	
Unrestricted funds	
CFB	1,280,335
Circuit Model Trust Fund - Trustees Interest Fund	53,048
Circuit Model Trust Fund - Managed Mixed Fund	0
Bank	169,027
Total	**1,502,410**
Restricted funds	
TMCP	2,503
Total	**2,503**

Endowment funds	
Funds	5,769
Investments	6,362
Total	**12,131**
Total funds	**1,517,044**
Total undesignated & unrestricted	**1,502,410**
Less Committed reserves	
Church assessment subsidy	130,000
Total Committed reserves	**130,000**
Balance of sum agreed for Parkwood	0
Cowcliffe reuse	0
Uncommitted reserves available	**1,372,410**
Normal expenditure	**694,339**
Per month	57,862
No of months	**23.7**

The Circuit aims to hold a minimum of 6 months of operational expenditure in its general funds less the committed costs of the circuit which are detailed above. The details of this calculation are recorded separately in the Huddersfield Circuit Reserves Policy which is reviewed and agreed annually by the Circuit Meeting.

The exceptionally high level of reserves is explained in the financial review.

All funds are separately invested either with CFB or TMCP. No money is directly invested in securities or other forms of investment.

Purposes of the funds

General Fund: this provides a reserve in case of major unforeseen expenditure in administering the Circuit.

Circuit Advance Fund: this provides much-needed grants to assist in the work of Pioneer Ministry, the Huddersfield Mission, and other work within or supported by the circuit. Various funds have been ring fenced for use, over the next ten years, in the communities of recently closed churches.

Collaborative arrangements with connected charities

The Yorkshire West District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the District and this was used to defray most of the cost of administering the District and contributing to the Connexion. For 2023-24 the Huddersfield Methodist Circuit paid the Yorkshire West District an Assessment which amounted to £113,520 (2022-23: £117,307)

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 received by the District as agent are not recognised as an asset 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.

6.

Trustees responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit'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 applied 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 Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

Risk

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

The risks outlined in previous years continue to be relevant and are listed below

i) The circuit relies upon the assessment received from churches to fund its staff and other commitments. A significant reduction in the number of churches could affect the circuit's ability to carry on as a going concern as it is committed to funding its minsters and lay staff, and inflation increase. The likelihood of the risk occurring was viewed as medium for the previous year, but the impact was viewed as high if it came to fruition. It is expected that a number of churches could close due to the negative impact of Covid on finances and congregations. However, with sufficient notice, the circuit should be able to mitigate the impact by management of staff numbers to suit any reduction in churches.

ii) Safeguarding processes and procedures are in place both at church and circuit level. There is a risk of funds being required should safeguarding identify that abuse has happened. The first port of call would be normally be insurance policies, but they will only pay out if the policies have been followed. Primarily most of the risk lies with churches. From a circuit viewpoint the risk is viewed as low but the impact would medium to high.

iii) Risk from Closing Churches – risks medium

a. If it does not properly manage the closure process

b. If, over next 5 years say 5 to 10 churches decide to close, and each church requests speculative funding to maximise sale value, this could impact circuit reserves in the short term.

c. Reduction in the circuit assessment – impact on churches and resources

d. Interim maintenance and change of use costs associated with sale or alternative re-use of the buildings.

e. The advice from District and Connexion is that planning permission should be obtained for change of use prior to the sale of any closed churches in order to facilitate a fair sale price, and to ensure that such buildings are utilised for the future.

iv) Risks from noncompliance to Managing Trustee duties. We are undertaking training and audit to ensure churches are aware and acting to ensure compliance.

Ongoing liabilities from closed churches.

Expenditure on various costs associated with closed church liabilities has increased significantly over the last few years. This includes expenditure on graveyards (handed over from closed churches to the circuit) property insurance, regular maintenance, planning & legal fees.

7. Structure, governance and management

The Circuit is an unincorporated association and is 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 Commissioners on 1 February 2010.

Structure

Circuits are the coordinating 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 are made at or ratified by the quarterly Circuit Meetings. A District is the coordinating 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 Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. 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.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.

5. 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.

Purpose of the District and Circuit

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the area encompassed by the churches in the circuit. The Huddersfield Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". The Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 23 worshipping Christian congregations, with a combined membership of 871 (as of October 2024).

The Circuit supports the churches:

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches and District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Governance

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

The members of the Circuit Meeting (CM) are annually appointed by a vote of each Church Council for a continuous term not normally exceeding six years. The Superintendent Minister is *ex officio*

chair of the CM. Other members of the Circuit Meeting are Circuit Staff, Circuit Finance Officers, Circuit Stewards, and such persons as the Circuit Meeting agrees to co-opt.

When a position becomes vacant on the Circuit Meeting, nominations are invited from ministers and lay members of Circuits within the Circuit. The Superintendent Minister then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Circuit Meeting for appointment. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations for local preachers to preach, and local preacher training.

Responsibilities of the Circuit

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

ii to encourage ecumenical co-operation

iii to act in an executive capacity in matters remitted to the Circuit by District

iv to keep within its purview all Circuit concerns not dealt with elsewhere

v to contribute and respond, as the case may be, to the development of District and 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

vi to be aware that the stipend of the Superintendent and Ministers is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion

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

8. Reference and administrative details

8.1 Name of the charity

Huddersfield Methodist Circuit

8.2 Charity registration number

1134385, registered in England and Wales

8.3 Principal Office

1 Spinners Way

Oldham

OL4 2QN

http://www.huddersfieldmethodists.org.uk/

8.4 Superintendent of the Circuit

Rev Peter Catford

8.5 Circuit Treasurer

Mr Neil Ward

8.6 Names of trustees

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

Rev Peter Catford (Superintendent)	Rev Sue Burton	Rev Tim Francis	Rev Andrew Marchington
Rev Tim Moore	Rev Roz Page	Rev Sue Pegg	Rev Sue Taylor
Rev Helen Roberts	Chris Mason (Youth Worker)	Suzanne Bridges (Children's Worker)	

Supernumerary

Rev Philip Barnett	Rev Helen Johnson	Rev Jennet McLeod	Deacon Annette Sharp
Rev Ann Sherratt	Rev Richard Thompson	Rev Colin Vere	

Circuit Stewards

Hilary Deakin	Jean Delaney	Barbara Hutchinson	
Mr Mike Richardson	Glenys Vere	Craig Nixon (Property)	
David Brook (Local Preachers' Sec)	Lesley Baxter (MWiB Rep)		Liz Bishop (Safeguarding)
Elaine Moores (Safeguarding)	David Joyce (Local Preachers' Rep)		
Alex Oldham (Circuit Meeting Sec)	Hilary Turner (Finance Officer)	Neil Ward (Treasurer)	Peter Lockwood (Finance Officer)

Churches

Almondbury	Sandra Oldroyd	Jennifer Prewett	Alex Crosse
Bradley	John Beaumont	Jean Barraclough	Janet Lawrence
Berry Brow	Dorothy Thompson	Catherine McLester	Carol Waters
Cowcliffe	Joyce Swallow	Sue Ralph	
Dalton	David Harling	Karen Morris	Janice Leam
Fartown	John Mason	Innocent Adams	Hazel Chaney
Gledholt	Beverley Broadhead	Elaine Moores	
Golcar	Barbara Armitage	Bronwyn Brook	Lynne Knight
Holmfirth	Pamela Chew	Sue Garbett	Neil Ward

Honley	Jane Armitage		Hilary Turner
Kirkheaton	Gillian Shaw	Susan Field	Eric Hutchinson
Lepton	Anne Murray	Helene Pickles	
Lindley	Liz Froom	Stuart Rudd	Katie Fairbank
Linthwaite	Linda Marshall	Margaret Moriarty	Maureen Stead
Marsden	Jo Jones	Linda Osgood	Margaret Casson
Meltham	Liz Noble	Lizanne Searson	Alison Howlett
Mount	Ken Ball	Ieuan Jones	Joan Bonser
Netherton	Dawne Day	Katie Ealse	Nancy Pitchforth
New Life	Roy Squires		
Outlane	Brian Hibbert	Raymond Brook	
Parkwood	Gareth Beaumont	Anne Ivey	Sandra McSweeney
Scholes	Peter Lockwood	Roger Deakin	Jane Cannon
Shelley	Judith Rees	Janet Ashton	Ian Dyson
Shepley	Pauline Taylor	Brenda Martin	Geoff Burns
Slaithwaite	Brian Rutter	Wendy Redfearn	Ruth Rutter
Wooldale	Nigel Morris	Ray Crehan	

The Managing Trustees for the Circuit are the members of the Circuit Meeting.

No trustee claims exemption from disclosure of his or her name here.

8.7 Bankers

HSBC plc
2 Cloth Hall St
Huddersfield
West Yorkshire
HD1 2ES

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

8.8 Investment managers and custodian trustees

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

8.9 Independent Examiner appointed September 2013

David Butterworth of Wheawill & Sudworth
35 Westgate
Huddersfield
West Yorkshire
HD1 1PB

Approvals

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

11th June 2025

Signed on behalf of the Circuit Meeting, as authorised:

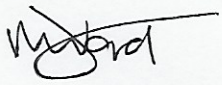
Managing Trustee (signed)



Rev Peter Catford

Superintendent Date: 26/06/2025

Managing Trustee (signed)



Neil Ward

Circuit Treasurer Date: 26/06/2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS

(ACCRUALS BASIS)

for the year ended 31 August 2024

HUDDERSFIELD **Circuit**

Registered Charity - Registration number 1134385

District No / Circuit No 27/35

Ministers

Revd Peter Catford
Revd Susan Taylor
Revd Susan Burton
Revd Timothy Francis
Revd Tim Moore
Revd Rosamunde Page
Revd Andrew Marchington
Revd Sue Pegg

Circuit Stewards throughout part or all of the year

Barbara Hutchinson
Jean Delaney
Glenys Vere
Craig Nixon
Audrey Kershaw
Hilary Deakin
Mike Richardson

Circuit Treasurer Neil Ward

HUDDERSFIELD Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Huddersfield Methodist Circuit

Registration Charity Number: 1134385

Date of registration 18.2.2010

Main communication address:- 1 Spinners Way, Oldham, OL4 2QN

The members of the Huddersfield Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers & Officers

Active Circuit Ministers Rev Peter Catford, Rev Susan Taylor, Rev Susan Burton, Rev Timothy Francis, Rev Tim Moore, Rev Rosamunde Page, Rev Andrew Marchington, Rev Sue Pegg

Circuit Lay Workers Mrs Suzanne Bridges, Mr Chris Mason, Mrs Shirley Burton

Circuit Stewards Mrs Barbara Hutchinson, Mrs Jean Delaney, Mr Craig Nixon, Mrs Audrey Kershaw, Mrs Hilary Deakin, Mrs Glenys Vere, Mr Mike Richardson

Circuit Treasurer Mr Neil Ward

Circuit Finance Officers Mr Peter Lockwood, Mrs Hilary Turner

Independent Examiners Wheawill & Sudworth Limited, Chartered Accountants, PO Box B30, 35 Westgate, Huddersfield HD1 1PA

Investment Bankers Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes

HUDDERSFIELD Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Huddersfield for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District, (formed by the joining together on 1.9.17 of the West Yorkshire District and some circuits from the former Leeds District), and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Almondbury, Shelley, Dalton, Lepton, Gledholt, New Life (Lord St), Chinese Congregation, Meltham, Netherton, Berry Brow, Golcar, Linthwaite, Slaithwaite, Cowcliffe, Fartown Trinity, Lindley, Bradley, Mount, Outlane, Parkwood, Holmfirth, Scholes, Brockholes and Shepley.

Any other specific organisations with specific linkage.

The following Churches are also linked to the circuit Kirkheaton United Church, United Church Marsden, Trinity Church Honley

HUDDERSFIELD Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Huddersfield Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Huddersfield Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. At 31 August 2024 available reserves represented just over 20 months average expenditure.

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	552				552	10,000
Charitable activities						-	-
Assessments or share		367,704				367,704	411,000
Other	5	42,544				42,544	41,405
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous		5,563				5,563	-
Investments	7	62,384	2,010	1,401	464	66,259	59,015
Capital receipts		34,993	154,165			189,158	393,560
Total		**513,740**	**156,175**	**1,401**	**464**	**671,780**	**914,980**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	341,245				341,245	353,809
District Assessment		113,520	2,323			115,843	117,307
Methodist Church Fund						-	-
Admin, telephone & travel		34,410	265	160	31	34,866	34,819
Insurance, utilities, etc		18,481				18,481	19,766
Maintenance on manses		59,671				59,671	24,020
Expenditure on other Circuit property		14,749				14,749	21,507
Connexional Property Fund Levy			119,550			119,550	92,996
	11					-	-
Other Expenditure		9,859				9,859	9,120
Grants and Donations		8,014	30,000			38,014	20,995
Contributions to District Advance Fund						-	-
Total		**599,949**	**152,138**	**160**	**31**	**752,278**	**694,339**
Net income/(expenditure)		(86,208)	4,037	1,241	433	(80,498)	220,641
Transfers between funds	17	107,226	(43,929)	(63,297)		-	-
		21,018	**(39,892)**	**(62,056)**	**433**	**(80,498)**	**220,641**
Other recognised gains / (losses):							
Gain on revaluation of fixed assets		1,307,132				1,307,132	-
Loss on sale of Elmfield Road Manse		(17,082)				(17,082)	
Gains/(Losses) on investment assets				724	478	1,202	(1,149)
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**1,311,068**	**(39,892)**	**(61,332)**	**911**	**1,210,754**	**219,492**
Reconciliation of funds:							
Total funds brought forward		3,513,584	92,940	63,835	11,220	3,681,580	3,462,088
Total funds carried forward		**4,824,652**	**53,048**	**2,503**	**12,131**	**4,892,334**	**3,681,580**

Balance brought forward from last year	**3730**
Offerings/Gifts - received for External Organisations	**983**
Offerings/Gifts - passed to External Organisations	**4713**
Balance carried forward	**0**

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	10,000				10,000	10,000
Charitable activities						-	-
Assessments or share		411,000				411,000	444,170
Other	5	41,405				41,405	30,860
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	50,283	6,376	2,016	340	59,015	26,013
Capital receipts		8,914	384,646			393,560	505,393
Total		**521,602**	**340**	**2,016**	**340**	**914,980**	**1,016,436**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	353,809				353,809	345,917
District Assessment		107,096	10,211			117,307	109,242
Methodist Church Fund						-	-
Admin, telephone & travel		33,910	720	158	31	34,819	35,698
Insurance, utilities, etc		19,766				19,766	20,444
Maintenance on manses		24,020				24,020	32,766
Expenditure on other Circuit property		21,507				21,507	5,543
Connexional Property Fund Levy			92,996			92,996	126,140
Depreciation	11					-	-
Other Expenditure		9,120				9,120	30,474
Grants and Donations		995	20,000			20,995	20,000
Contributions to District Advance Fund						-	-
Total		**570,223**	**123,927**	**158**	**31**	**694,339**	**726,223**
Net income/(expenditure)		(48,621)	(123,587)	1,858	309	220,641	290,213
Transfers between funds	17	426,964	(426,964)			-	-
		378,343	**(550,551)**	**1,858**	**309**	**220,641**	**290,213**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	-
Gains/(Losses) on investment assets				(851)	(298)	(1,149)	(2,102)
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**378,343**	**(550,551)**	**1,007**	**11**	**219,492**	**288,111**
Reconciliation of funds:							
Total funds brought forward		3,135,241	252,809	62,828	11,209	3,462,088	3,173,977
Total funds carried forward		**3,513,584**	**(297,742)**	**63,835**	**11,220**	**3,681,580**	**3,462,088**

Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	**3730**	0
Offerings/Gifts - passed to External Organisations	**0**	0
Balance carried forward	**3730**	**0**

Huddersfield Circuit **Circuit No 27/35**

Balance Sheet as at 31 August 2024

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	3,220,000				3,220,000	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		0	0	6,840	6,840	25,564
Total fixed assets		3,420,000	0	0	6,840	3,426,840	2,420,456
Current Assets							
Debtors and Prepayments	13	29,482				29,482	34,784
Other						0	0
Trustees for Methodist Church Purposes deposits			53,048	2,503	5,291	60,842	136,181
Central Finance Board Deposits		1,280,335		0		1,280,335	934,637
Cash at Bank and in hand		169,051				169,051	248,862
Total current assets		1,478,868	53,048	2,503	5,291	1,539,710	1,354,464
Creditors and Accruals (due in under 1 yr)	14	74,216				74,216	93,340
Net current assets (liabilities)		1,404,652	53,048	2,503	5,291	1,465,494	1,261,124
Total assets less current liabilities		4,824,652	53,048	2,503	12,131	4,892,334	3,681,580
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		4,824,652	53,048	2,503	12,131	4,892,334	3,681,580
Funds of the Circuit							
Unrestricted funds		4,824,652				4,824,652	3,513,584
Circuit Model Trust Fund (Unrestricted)			53,048			53,048	92,940
Restricted funds				2,503		2,503	63,836
Endowment funds					12,131	12,131	11,220
Total Funds		4,824,652	53,048	2,503	12,131	4,892,334	3,681,580

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		19,588		4,055	287		19,875

Huddersfield Circuit **Circuit No 27/35**

Balance Sheet as at 31 August 2023

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		0	19,202	6,362	25,564	26,713
Total fixed assets		2,394,892	0	19,202	6,362	2,420,456	2,421,605
Current Assets							
Debtors and Prepayments	13	34,784				34,784	71,319
Other						0	0
Trustees for Methodist Church Purposes deposits			92,940	38,383	4,858	136,181	294,121
Central Finance Board Deposits		928,386		6,251		934,637	330,314
Cash at Bank and in hand		248,862				248,862	443,754
Total current assets		1,212,032	92,940	44,634	4,858	1,354,464	1,139,508
Creditors and Accruals (due in under 1 yr)	14	74,216				93,340	99,025
Net current assets (liabilities)		1,137,816	92,940	44,634	4,858	1,261,124	1,040,483
Total assets less current liabilities		3,532,708	92,940	63,836	11,220	3,681,580	3,462,088
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		3,532,708	92,940	63,836	11,220	3,681,580	3,462,088
Funds of the Circuit							
Unrestricted funds		3,532,708				3,532,708	3,135,241
Circuit Model Trust Fund (Unrestricted)			92,940			92,940	252,810
Restricted funds				63,836		63,836	62,829
Endowment funds					11,220	11,220	11,208
Total Funds		3,532,708	92,940	63,836	11,220	3,700,704	3,462,088

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(15,884)		3,704	(3,704)		(19,588)

Huddersfield Circuit **Circuit No 27/35**

Cash flow statement for the year ended 31 August 2024

Statement of cash flows	2024	2023
Cash from operating activities		
Net cash used in operating activities	**(177,661)**	**192,476**
Cash flows from investing activities		
Dividends,interest and rents from investments	66,259	59,015
Proceeds from the sale of property,plant and equipment	264,942	0
Purchase of property,plant and equipment	0	0
Purchase of intangible assets	0	0
Proceeds from the sale of investments	0	0
Purchase of investments	0	-
Other	0	0
Net cash provided by investing activities	**331,201**	**59,015**
Cash flows from financing activities		
New borrowing	0	0
Repayments of borrowing	0	0
Net cash used in financing activities		
Change in cash and cash equivalents in the reporting period	153,540	251,491
Cash and cash equivalents at the beginning of the reporting period	1,319,680	1,068,189
Cash and cash equivalents at the end of the reporting period	**1,473,220**	**1,319,680**

Reconciliation of net income to net cash flow from operating activities	2024 £	2023 £
Net income for the reporting period (as per statement of financial activities)	1,210,754	219,492
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
(Gains)/losses on investments	(1,308,334)	1,149
Dividends, interest and rents from investments	(66,259)	(59,015)
Decrease/(increase) in stocks	0	0
(Increase)/decrease in debtors	5,302	36,535
Increase/(decrease) in creditors	(19,124)	(5,685)
Net cash used in operating activities	**(177,661)**	**192,476**

Analysis of cash and cash equivalent	2024	2023
Cash in hand	169,051	248,862
Short term deposit (less than 3 months)	1,341,177	1,070,818
Total cash and cash equivalents	**1,510,228**	**1,319,680**

Notes to the Accounts

1 Basis of Accounting

Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charties SORP (FRS 102)).

Public benefit entity

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

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are those which are held for a narrower purpose . There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

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.The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Content

The accounts are expressed in £Sterling, rounded to the nearest pound and both current and comparative periods cover 12 months.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011, the Charities SORP (FRS102) and other relevant regulations.

Going concern

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

Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financiial statements of Churches within the Circuit are not consolidated into these financial statements.

Income Recognition

Income is brought into account when the Circuit becomes entitled to the resources, the trustees are reasonably certain they will receive the resources and the monetary value can be measured with reliability. In accordance with the Charities SORP (FRS102), the monetary value of the time of volunteers is not recognised.

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 Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Taxation

As a registered charity the circuit is exempt from direct taxation on surpluses arising from its principal activities and associated income.

Circuit Manses

Circuit manses are stated at their Buildings Insurance Value at August 2015 (or acquisition cost if acquired after that date) as their deemed cost in accordance with the guidance issued by the Methodist Church Accountancy Support Group. An annual impairment review is carried out by the trustees. All manses have been revalued in the year, resulting in an increase in their total value, after taking into account the sale of the Elmfield Road manse, of £1,025,108.

Investment Properties

Investments properties are stated at historic valuations. There have been no revaluations of investment properties during the year.

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.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Donations	552			552	10,000
Legacies	-			-	-
Total	**552**			**552**	**10,000**

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Lettings Catherine Close	14,404			14,404	13,200
Lettings Scar Lane	11,940			11,940	11,940
Lettings Dartmouth Avenue	16,200			16,200	16,200
Charitable activities - Other	-			0	65
Total	**42,544**			**42,544**	**41,405**

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Lettings (Property name)					
Miscellaneous	5563				
Total	**5,563**	-	-	**5,563**	-

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2024 Total	2023 Total
	£	£	£	£	£
Central Finance Board	39,384			39,384	27,283
TMCP		2,010	1,865	3,875	8,732
Realised gains on investments		-			-
Lettings Wellhouse School	23,000			23,000	23,000
Total	**62,384**	**2,010**	**1,865**	**66,259**	**59,015**

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ Nil	Nil
Number of trustees who were paid expenses	Nil	Nil
Nature of the expenses		
Total amount paid	£ Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 2,650	2,500
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ Nil	Nil

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 263,352	273,802
Employer's National Insurance costs	£ 21,872	21,916
Pension costs	£ 54,755	56,615
Apprentice Levy	£ 1,266	1,476
Total staff costs	£ 341,245	353,809
Average number of staff employed during the year were:	11.4	13.0

Huddersfield Circuit **Circuit No 27/35**

11 Tangible Fixed Assets

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,194,892	200,000				2,394,892
Additions								
Revaluations (+/-)			1,290,050					1,290,050
Disposals (-)			264,942					264,942
Transfers * (+/-)								
Balance carried forward			3,220,000	200,000				3,420,000

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	-	-	2,194,892	200,000	-	-	-	2,394,892
Carried forward	-	-	3,220,000	200,000	-	-	-	3,420,000

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

12 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 polity as determined by the Methodist Conference.

Analysis of investment movements

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,		6,885	25,564
Securities not listed on a recognised Stock Exchange			
Other investments			
	Total	6,885	25,564

Change in investment values

Carrying (market) value at beginning of year		25,564	26,713
Add: additions to investments at cost			
Less: disposals at carrying value		(19,882)	
Net gain/(loss) on revaluation		1,203	(1,149)
Carrying (market) value at end of year		6,885	25,564

13. Analysis of current assets

	This year	Last year
Debtors and prepayments	£	£
Accrued income		
Other debtors	29,482	34,784
Total debtors and prepayments	29,482	34,784

Analysis of cash at bank

Bank balance held in HSBC current account	169,027	248,837
Total Cash and Bank	169,027	248,837

14. Analysis of current liabilities and long term creditors

Pre paid assessments	67,580	72,548
Trade Creditors		
Other Creditors	6,636	20,792
Total Current Liabilities	74,216	93,340

15. Capital Commitments, Contingent Liabilities and Contigent Assets

At 31 August 2024 the Circuit has no capital commitments

At 31 August 2024 the Circuit has no contingent liabilities

Contingent Assets

No value is included in these accounts for the buildings of the churches in the Circuit which are still operating. If and when one of these closes, then ownership of the remaining assets will transfer to the Circuit and these will then be included in the Circuit accounts from the date of transfer. During this year the Circuit received £116,360 net of connexional levies, in respect of such transfers.

16. Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
	Totals					

Repayment due

									Totals
Due within 12 months	31/08/2025								
Due between 1 and 5 years	31/08/2026		31/08/2027		31/08/2028		31/08/2029		
Due later than 5 years									

Note: the two totals X and Y must agree

Huddersfield Circuit **Circuit No 27/35**

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unestricted Fund Name	Opening	Income	Expenditure	Transfers	Gains/losses	Closing	Purpose of the fund
General	3,513,584	513,740	599,949	107,226	1,307,132	4,841,734	
CMTF	92,940	156,175	152,138	(43,929)		53,048	
Totals	3,606,524	669,915	752,087	63,297	1,307,132	4,894,782	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Various Trust Funds	57,585	1,877	160	(56,798)	2,504	
CFB Graveyard account	6,251	248		(6,499)		Maintenance of graveyards
Totals	63,836	2,125	160	-63,297	2,504	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Various Trust Funds	11,220	942	31	-	12,131

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Trust 614	CFB Managed Mixed fund	6,331	210	Income retained in each Trust as a Trustee investment fund
Trust 2134	Trustees Income Fund	73	4	
Trust 4234	Trustees Income Fund	2,429	125	
Trust 6022	CFB Managed Mixed fund	1,643	54	
Trust 7558	CFB Managed Mixed fund	421	14	
Trust 2282	Trustees Income Fund	216	11	
Trust 14194	CFB Managed Mixed fund	1,018	46	
	Totals	12,131	464	

The reasons for the transfers between funds were as follows:

Transfers totalling £165500 were made from the Model Trust Fund to general unrestricted funds for assessment support

A transfer of £50000 was made from the Circuit Model Trust Fund to general unrestricted funds for community outreach

Transfers totalling £93371 were made from the Model Trust Fund to general unrestricted funds for work on circuit properties

A transfer of £246,942 was made between the Circuit Model Trust Fund and general unrestricted funds for the sale of Elmfield Road manse.

Huddersfield Circuit Circuit No 27/35

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2023
			£	£	£	£
Total			0	0	0	0

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2022
			£	£	£	£
Total			0	0	0	0

Huddersfield Circuit **Circuit No 27/35**

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2024 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 [N Ward] Date 26/06/2025

Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2023 were, ~~or will be~~* presented to the Circuit Meeting at its meeting on 11th June 2025

and were approved.

Signature of the Chair of the meeting [P Catford]

Name of the Chair of the meeting P. CATFORD

Date 26.06.2025

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2024

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

** Please delete or circle as appropriate*

Circuit No 27/35

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D A Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUDWORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	27/06/2025

** Please delete or circle as appropriate*

HUDDERSFIELD METHODIST CIRCUIT

England & Wales - Charity number 1134385

Accounts

The Methodist Church

YORKSHIRE WEST METHODIST DISTRICT

HUDDERSFIELD METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT

for the year ended

31 AUGUST 2023

FINAL

[SORP 2015 compliant]

v16.6
20160515

1. Objectives and activities

In setting our objectives and planning our activities, the Huddersfield Methodist Circuit Meeting (under the leadership of the Circuit Trustees) usually meets four times in each year, and has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The Huddersfield Methodist Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". It encourages churches and individuals to "offer Christ" to others as a life-enhancing experience. It seeks to "enable discipleship" by encouraging churches and individuals to engage in life-long faith exploration and development as an integral part of their discipleship. Staff and circuit stewards work closely together as the Circuit Leadership Team.

The circuit produces a preaching plan four times a year to ensure regular acts of worship take place at each of the 22 Methodist Churches and 3 Local Ecumenical partnerships in its geographical area. These are open to all people without charge. The Circuit has reviewed the number of staff paid a stipend that can be supported and has decided to move to having no more than 5 full time equivalent members of ordained staff. This was anticipated to take place over a few years however recent changes has meant that this will now be realised in September 2024. The funding for the work with the Chinese Congregation comes to an end on 31st August 2023. This has been grant funded by a combination of Circuit, District and Connexion. The Circuit is going through a redundancy exercise with the lay worker and is looking for a way to ensure that the Congregation can find necessary support moving forward. We have begun a review of the impact of staff changes on the work of the churches and on the relationship between the Huddersfield Mission. As our main areas of work are Mission, Ministry, and Management we will focus on this as well as the wellbeing for the staff.

2. Achievements and performance

The principal purpose of the Circuit is to act as a supporting body to the Churches, and to interface to Yorkshire West Methodist District and the Connexion.

Under the heading *Collaborative arrangements with connected charities* there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used to support Churches throughout the Circuit with their work in their local communities and to subsidise the administrative costs of the Circuit.

In 2022-23 the Circuit paid grants out of the General Fund that totalled £20,000, the funding of these being made by drawing on Circuit reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (*e.g.* the Circuit grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

Details of the grants for the 2022-23 financial year are:

- Grant to the Huddersfield Mission of £20,000 to support its work among the less advantaged.

In addition, as a result of agreements recorded at previous Circuit Meetings the Circuit funded from its reserves

- £49,714 for the work of Pioneer Ministry within the Circuit

The Circuit has no budget for the making of grants and they are funded currently from circuit reserves.

The Circuit Meeting of 14th June 2016 approved Grants to Huddersfield Mission of £15,000 per annum for 3 years commencing 6.9.2017 to help to provide some measure of stability for its future. The circuit meeting has subsequently approved grants to the Huddersfield Mission of £20,000 per annum, for three years, commencing September 2020 i.e. £60,000 in total. Payment of these grants are now complete.

Circuits and Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The work of mission is central to our working together, and in addition to the work of the 'The Mission' and the individual churches, we reach out together as a circuit through the work of Ministry and lay staff. We include Candidates for Ministry and Local Preaching under this heading. The circuit has a Social Justice Group which seeks to progress charitable projects across the circuit.

A "Children and Young People's Group" works to provide activities for young people.

3. Circuit Focus activities

Children's Work and Circuit Project Enabler – Suzanne Bridges

Schools work has grown strong, with good relationships established with several schools around the Huddersfield area. Predominantly Godly Play, but also requests for workshops to support the RE curriculum (eg. What does it mean to *belong* to a church?) and Collective Worship. Other schools' involvement has included the Christmas Journey, working with Meltham Churches Together, and supporting Almondbury with the Easter Journey. I also helped to facilitate the Schools Partnership Day working alongside 'Hand to Mouth'. I continue to be the Methodist rep. on Kirklees SACRE.

With the church landscape looking different post pandemic, I was keen to assess current provision of children's work around the Circuit, capacity going forwards and to reconnect. During March-May, I visited ten toddler groups, the majority being church-run and well-established. Following on, Outlane, Marsden, Dalton and Lindley toddler groups engaged in the Very Hungry Caterpillar challenge, supporting the *Action for Children* Circuit project. Messy Churches have been hit hard, with many former messy churches no longer having the volunteer capacity or energies to be sustainable. Some of these now follow a 'festivals format'; offering harvest, Christmas and Easter themed sessions; a few of which I have been involved with throughout the year, for example at Scholes.

A focus for my project work has been leading up on the Circuit Social Justice Group (CSJG); including the 'Walking with Micah' Circuit service (Oct), encouraging social justice conversations, and then the development of the *Action for Children* Circuit project. Creating awareness and fundraising through various initiatives; Count your Blessings, Step out Walk, Very Hungry Caterpillar Challenge, Circuit

coffee mornings attended by *Action for Children* staff and supporting Bradford Baby Steps ('local' *Action for Children* project) - the latter being especially successful.
Building on from last year's initiative, Peter and myself ran the Meaningful Ageing course with a group from Wednesday Welcome, Dalton - a change in emphasis to shared conversation and personal reflection, rather than training. With positive feedback and a few modifications, this will be offered to other groups around the Circuit. Incorporating elements of meaningful ageing and Godly Play, I led a series of 'Exploring our Stories' sessions with Pastor Joseph at Bradley Court.
Collaborating with colleagues, other training sessions led/organised – Godly Play meet up, with future Godly Play training by external provider planned; Craftivism workshop with Anna Bland, with follow up Craftivism sessions and Circuit EDI training sessions (part of the Circuit EDI group). I continue to be part of the *In Touch* team, sharing the editing, and organising the printing and distribution of the Circuit magazine.
There have also been numerous meetings, CPD (advanced Safeguarding, mental health first aid, EDI, unconscious bias training) and the opportunity for some quiet time at the Regional Retreat in November - 'Visio Divina' by Stephen Radley, Anglican priest.

Youth work - Chris Mason
Lots of trips and planned activities have been at the heart of the youth work on offer for the circuit this year. Trips to Tag-X, InflataNation and Bradley Woods as well as doing sessions on cooking, making fires, playing games as well as other things! We also ran two residential trips one to the District youth weekend based in Thirsk doing lots of outdoor activities and 3 Generate the Methodist Youth Conference which takes place at the NEC in Birmingham which involves over 1000 participants.
Furthermore, to this we are still very engaged with the local community providing chaplaincy/listening service to Kirklees College, and running assemblies to other schools in the area. We have also done some work with other church denominations meeting regularly but also running youth events together.

Chinese Fellowship
(September 2022 – Dec 2024)
Time is flying, it was the last year of the 5 years' project, and God has produced many fruits within the Fellowship. Members have regular attended the meetings during the week, including weekly Bible study course, house groups, and prayer meeting. Workshops on worshiping and evangelism were run in August, in which the congregation understood deeper about worship in Spirit, and gain confidence to preach gospel to strangers. The life of Jesus and the work of Holy Spirit started to be seen within the Fellowship, and two people who have attended the Fellowship for years unwilling to become Christian accepted Jesus and were baptised in April 2023. A mother from Chinese school started attending Sunday Service regularly, seeking God and even open her home for our Tuesday house group. And two young people came back to Fellowship after many years since they started their secondary school. The Fellowship formed great relationships with parents and children in the Chinese school and reached more families. The gospel have been delivered whenever there were opportunities to Chinese community and beyond, such as celebrations of Chinese New Year, Easter, Mooncake Festival and Christmas.

Mission
During the year 2022-23 Huddersfield Mission with the support of a grant from the Huddersfield Methodist Circuit continued its work of supporting the people of Huddersfield and wider Kirklees.

The Mission is open to all but we are known best for our work with people experiencing significant poverty, homelessness, mental health issues, or addiction. We supported over 1000 different people during the year. As well as formal advice on benefits, housing and finance we provide a holistic range of other support. We run a small clothing store where people can choose clothing. We provide fuel vouchers, mobile phones and sim cards. We also help people access a wide range of furniture and white goods grants. Our Cafe provides low-cost nutritious food, and where necessary we feed people without charge. Since 2020 we have widened our provision to include a range of free health and wellbeing services delivered by us directly or with partners such as Locala. These include hairdressing, health check-ups, HIV & TB testing, flu & Covid vaccinations, podiatry service, art music and yoga classes. Working with the Minister of the New Life @ the Mission Church we also can offer spiritual and pastoral support.
We have continued to manage the Mission building so that as well as the services that we offer it is also available to a wide range of other community groups and charities. The Mission is well used and we estimate that approximately 2000 people every week come through our doors. During the last 12 months, we have worked with staff to review our approach to Health and Safety and in particular the personal safety of staff and volunteers. This has involved updating our policies and procedures, providing a range of staff training and investing in new equipment, such as assistance alarms to ensure our staff and volunteers are safe.
On behalf of our trustees, staff, volunteers and all our beneficiaries thank you for you continued support of our work.

4. Circuit Finance and Property

The Circuit Leadership Team oversees the general Circuit Finance and Property activity and formally reports in to the Circuit Meeting. The team constantly reviews resources in personnel, property, and finance to further the mission and work of the circuit. It will oversee Lay Employment issues, and manage circuit funds. Invitations, grant and property consent applications are considered by this team prior to a formal decision at the circuit meeting.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have borne in mind the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Huddersfield Methodist Circuit Boundaries

The Huddersfield Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 25 worshipping Christian congregations, with a combined membership of 1014 (as of October 2021).

Plans for future years

i Ensure that any local issues are dealt with sympathetically, fully and in a timely manner.

ii Ensure that all those within the Circuit required to attend the Safeguarding Leadership Module and EDI do so.

iii Encourage attendance at the Circuit Social Justice Group, the Children's and young people's Group and encourage the work of these groups.

iv Encourage initiatives for mission in Churches within the Circuit.

v Look at use of Circuit Manse properties and the sale of Cowcliffe Methodist Church

vi Review of staffing needs and workloads and what with falling numbers of available resources the work can be supported

vii Training and support of understanding and compliance with being Managing Trustees

viii Ongoing review of compliance with Charity Trustees duties

5. Financial Review

During the 2022-23 financial year the Circuit received total income of £914,980.40 (compared to the 2021-22 figure of £1,016,436), and its expenditure for 2022-23 was £694,339.06 (compared to the 2021 22 figure of £726,223).

At this time, it is necessary to add further narrative to the current circuit strategic financial position.

To that end I will cover 3 areas - income, expenditure and reserves.

It is important at this time to consider both the recent history and forward outlook for income within the circuit. Over the past few years 6 churches have closed. It is expected that another 2 or 3 churches may also close in the medium term. With each church closure, that church's assessment contribution is lost. In addition, the circuit agreed, during this financial year, to reduce the assessment for remaining churches by 20%, having also not increased it by inflation for the past 5 years.

Therefore, a total assessment income, for the circuit, of over £500,000 in 2019 will be £370,000 in 2023 24 with potentially further real terms reductions, should the remaining churches be unable or unwilling to increase their future contributions and additional churches close.

From an expenditure perspective, items other than stipend related activity, such as the district assessment, property, graveyards and expenses are increasing. This is due to both inflation and increased activity as the number of graveyards and properties under circuit responsibility increase when churches close.

The circuit is taking action to bring down those costs that can be reduced, namely, stipend related costs. Between 2021 and 2024 the number of FTE ministerial appointments will have fallen from 8.3 to 5.0. This will bring down annual expenditure significantly, although the return of high inflation is clawing back some of this gain.

In conclusion, the circuit cannot balance income and expenditure as it previously could. On average the circuit is projected to run an annual operating deficit somewhere between £100,000 and £150,000 for the foreseeable future.

However, circuit reserves are very strong. This is due to the benefit of property sales over the past years. Since 2015 the circuit has sold 2 manses and 6 closed churches. This has brought in income, after connexional property levy, of approximately £1.4M. It should be noted that our current reserves stand at £1.2M.

It can therefore be concluded that, without property sales, the circuit would now be insolvent.

During the same period church reserves have fallen, hence the assessment reduction and zero inflation increases mentioned in the income section have been necessary.

Therefore, the strategic financial policy for the circuit will be to manage expenditure areas that can be controlled, such as stipend related costs, regularly review the assessment that churches can afford and to maintain relatively high levels of reserves which will be used to finance the annual operating deficit.

One benefit of high reserves and inflation is that current interest rates are high and the CFB deposit account is currently paying over 5% interest. This should generate approximately £50,000 in 2023 24.

The circuit may decide to use some of the high levels of reserves to fund outreach programmes including, but not only restricted to, the Mission.

Manse valuations

The values of all manses remain unchanged in the 2022-23 accounts. The manse stock across the circuit will be reviewed in 2023 24 due to the falling number of ministers requiring manses and the connexion focus on environmental performance of Methodist Property. Part of this process will involve up to date valuations of each manse.

Investment Policy & Performance

To comply with Methodist Standing Orders, 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. Huddersfield Methodist Circuit trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, 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 good rates of interest. Current CFB deposit rates are exceptionally high (relative to the previous 10 years) at 5.3%. Hence deposits in the CFB account are higher than historic norms.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk. The total return achieved on the invested funds of Huddersfield Methodist Circuit was 1.36% for the year.

Reserves Level & Policy

As at 31.8.23 Debtors and Prepayments were £36,534.08.

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Model Trust Fund (MTF), it is recognised that some

grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the MTF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

Circuit Model Trust Funds (CMTFs) are invested and therefore not secure and it is judged prudent to retain a buffer against this funding volatility as mentioned above. Furthermore, some Churches may find it difficult to meet their future assessments, especially during this current Covid crisis. This has proven to be the case. The overall church assessment was reviewed and reduced by 20% in January 2023 to reflect the financial challenges that many churches face. It is expected that the MTF will decrease, year on year, in the foreseeable future. Circuit expenditure will be reduced, as allowed by staffing contractual arrangements, in the future as reserves decrease.

The reserves held at the end of the year were as follows:

Reserves Calculation year ended 31 August 2023	
Unrestricted funds	
CFB	928,386
Circuit Model Trust Fund - Trustees Interest Fund	92,940
Circuit Model Trust Fund - Managed Mixed Fund	0
Bank	248,862
Total	**1,270,188**
Restricted funds	
TMCP	38,383
TMCP	19,202
CFB	6,251
Total	**63,386**
Endowment funds	
Funds	4,858
Investments	6,362
Total	**11,220**
Total funds	**1,345,244**
Total undesignated & unrestricted	**1,270,188**
Less Committed reserves	
Mullion Avenue upgrade	36,500
Total Committed reserves	**36,500**

Balance of sum agreed for Parkwood	8,582
Cowcliffe reuse	25,000
Uncommitted reserves available	**1,200,106**
Normal expenditure	**694,339**
Per month	57,862
No of months	**20.7**

The Circuit aims to hold a minimum of 6 months of operational expenditure in its general funds less the committed costs of the circuit which are detailed above. The details of this calculation are recorded separately in the Huddersfield Circuit Reserves Policy which is reviewed and agreed annually by the Circuit Meeting.

The exceptionally high level of reserves is explained in the Financial review.

All funds are separately invested either with CFB or TMCP. No money is directly invested in securities or other forms of investment.

Purposes of the funds

General Fund: this provides a reserve in case of major unforeseen expenditure in administering the Circuit.

Circuit Advance Fund: this provides much-needed grants to assist in the work of Pioneer Ministry, the Huddersfield Mission, and other work within or supported by the circuit.

Collaborative arrangements with connected charities

The Yorkshire West District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the District and this was used to defray most of the cost of administering the District and contributing to the Connexion. For 2022-23 the Huddersfield Methodist Circuit paid the Yorkshire West District an Assessment which amounted to £117,306.72 (2021-22: £109,242)

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 received by the District as agent are not recognised as an asset 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.

6. Trustees responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit'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 applied 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 Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

Risk

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

The risks outlined in previous years continue to be relevant and are listed below

i) The circuit relies upon the assessment received from churches to fund its staff and other commitments. A significant reduction in the number of churches could affect the circuit's ability to carry on as a going concern as it is committed to funding its minsters and lay staff, and inflation increase. The likelihood of the risk occurring was viewed as medium for the previous year, but the impact was viewed as high if it came to fruition. It is expected that a number of churches could close due to the negative impact of Covid on finances and congregations. However, with sufficient notice, the circuit should be able to mitigate the impact by management of staff numbers to suit any reduction in churches.

ii) Safeguarding processes and procedures are in place both at church and circuit level. There is a risk of funds being required should safeguarding identify that abuse has happened. The first port of call would be normally be insurance policies, but they will

only pay out if the policies have been followed. Primarily most of the risk lies with churches. From a circuit viewpoint the risk is viewed as low but the impact would medium to high.

iii) Risk from Closing Churches – risks medium

a. If it does not properly manage the closure process

b. If, over next 5 years say 5 to 10 churches decide to close, and each church requests speculative funding to maximise sale value, this could impact circuit reserves in the short term.

c. Reduction in the circuit assessment – impact on churches and resources

d. Interim maintenance and change of use costs associated with sale or alternative re-use of the buildings.

e. The advice from District and Connexion is that planning permission should be obtained for change of use prior to the sale of any closed churches in order to facilitate a fair sale price, and to ensure that such buildings are utilised for the future.

iv) Risks from noncompliance to Managing Trustee duties. We are undertaking training and audit to ensure churches are aware and acting to ensure compliance.

Ongoing liabilities from closed churches.

Expenditure on various costs associated with closed church liabilities has increased significantly over the last few years. This includes expenditure on graveyards (handed over from closed churches to the circuit) property insurance, regular maintenance, planning & legal fees.

7. Structure, governance and management

The Circuit is an unincorporated association and is 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 Commissioners on 1 February 2010.

Structure

Circuits are the coordinating 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 are made at or ratified by the quarterly Circuit Meetings. A District is the coordinating 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 Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.

2. 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.

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

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

5. 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.

Purpose of the District and Circuit

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the area encompassed by the churches in the circuit. The Huddersfield Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". The Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 25 worshipping Christian congregations, with a combined membership of 941 (as of October 2022).

The Circuit supports the churches:

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches and District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Governance

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

The members of the Circuit Meeting (CM) are annually appointed by a vote of each Church Council for a continuous term not normally exceeding six years. The Superintendent Minister is *ex officio* chair of the CM. Other members of the Circuit Meeting are Circuit Staff, Circuit Finance Officers, Circuit Stewards, and such persons as the Circuit Meeting agrees to co-opt.

When a position becomes vacant on the Circuit Meeting, nominations are invited from ministers and lay members of Circuits within the Circuit. The Superintendent Minister then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Circuit Meeting for appointment. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations for local preachers to preach, and local preacher training.

Responsibilities of the Circuit

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

ii to encourage ecumenical co-operation

iii to act in an executive capacity in matters remitted to the Circuit by District

iv to keep within its purview all Circuit concerns not dealt with elsewhere

v to contribute and respond, as the case may be, to the development of District and 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

vi to be aware that the stipend of the Superintendent and Ministers is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion

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

8. Reference and administrative details

8.1 Name of the charity

Huddersfield Methodist Circuit

8.2 Charity registration number

1134385, registered in England and Wales

8.3 Principal Office

1 Spinners Way

Oldham

OL4 2QN

http://www.huddersfieldmethodists.org.uk/

8.4 Superintendent of the Circuit

Rev Peter Catford

8.5 Circuit Treasurer

Mr Neil Ward

8.6 Names of trustees

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

Rev Peter Catford (Superintendent)	Rev Sue Burton	Rev Tim Francis	Rev Andrew Marchington
Rev Tim Moore	Rev Roz Page	Rev Sue Pegg	Rev Sue Taylor
Rev Helen Roberts	Chris Mason (Youth Worker)	Suzanne Bridges (Children's Worker)	

Supernumerary

Rev Philip Barnett	Rev Helen Johnson	Rev John McCarthy	Rev Jennet McLeod
Rev Ann Sherratt	Rev Richard Thompson	Rev Colin Vere	Deacon Annette Sharp

Circuit Stewards

Hilary Deakin	Jean Delaney	Barbara Hutchinson	
Mr Mike Richardson	Glenys Vere	Craig Nixon (Property)	
David Brook (Local Preachers' Sec)	Lesley Baxter (MWiB Rep)	Peter Beetlestone (District Fair Trade)	Liz Bishop (Safeguarding)
Elaine Moores (Safeguarding)	Jean Delaney (Safeguarding)	David Joyce (Local Preachers' Rep)	
Alex Oldham (Circuit Meeting Sec)	Hilary Turner (Finance Officer)	Neil Ward (Treasurer)	Peter Lockwood (Finance Officer)

Churches

Almondbury	Sandra Oldroyd	Jennifer Prewett	Alex Crosse
Bradley	John Beaumont	Jean Barraclough	Janet Lawrence
Berry Brow	Dorothy Thompson	Catherine McLester	Carol Waters
Cowcliffe	Joyce Swallow	Sue Ralph	
Dalton	David Harling	Karen Morris	Janice Leam
Fartown	John Mason	Bob Fisher	Hazel Chaney
Gledholt	Beverley Broadhead	Elaine Moores	
Golcar	Barbara Armitage	Bronwyn Brook	Lynne Knight
Holmfirth	Pamela Chew	Sue Garbett	Neil Ward

Honley	Jane Armitage	Bob Armitage	Hilary Turner
Kirkheaton	Gillian Shaw	Eric Hutchinson	Susan Field
Lepton	Anne Murray	Helene Pickles	
Lindley	Liz Froom	David Schofield	
Linthwaite	Linda Marshall	Margaret Moriarty	Maureen Stead
Marsden	Ruth Sheldrake	Linda Osgood	Margaret Casson
Meltham	Liz Noble	Lizanne Searson	Alison Howlett
Mount	Ken Ball	Ieuan Jones	
Netherton	Freda Shaw	Katie Ealse	Nancy Pitchforth
New Life	Roy Squires		
Outlane	Brian Hibbert	Mary Mercer	Raymond Brook
Parkwood	Gareth Beaumont	Anne Ivey	Sandra McSweeney
Scholes	Peter Lockwood	Roger Deakin	Jane Cannon
Shelley	Judith Rees	Janet Ashton	Ian Dyson
Shepley	Pauline Taylor	Brenda Martin	
Slaithwaite	Brian Rutter	Wendy Redfearn	Ruth Rutter
Wooldale	Nigel Morris	Ray Crehan	

The Managing Trustees for the Circuit are the members of the Circuit Meeting.

No trustee claims exemption from disclosure of his or her name here.

8.7 Bankers

HSBC plc
2 Cloth Hall St
Huddersfield
West Yorkshire
HD1 2ES

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

8.8 Investment managers and custodian trustees

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

8.9 **Independent Examiner** appointed September 2013

David Butterworth of Wheawill & Sudworth
35 Westgate
Huddersfield
West Yorkshire
HD1 1PB

Approvals

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

6 March 2024

Signed on behalf of the Circuit Meeting, as authorised:

Managing Trustee (signed)

Hilary J. Deakin

Managing Trustee (signed)

J. M. Richards

Rev Peter Catford

Superintendent Date: 18/03/24

Neil Ward

Circuit Treasurer Date: 18/03/24

Circuit
Accruals Accounts
2022-23

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

HUDDERSFIELD	Circuit

Registered Charity - Registration number 1134385

District No / Circuit No 27/35

Ministers

Revd Peter Catford
Revd Susan Taylor
Revd Susan Burton
Revd Timothy Francis
Revd Tim Moore
Revd Rosamunde Page
Revd Helen Roberts
Revd Andrew Marchington
Revd Sue Pegg

Circuit Stewards throughout part or all of the year

Barbara Hutchinson
Jean Delaney
Glenys Vere
Craig Nixon
Audrey Kershaw
Hilary Deakin
Mike Richardson

Circuit Treasurer Neil Ward

HUDDERSFIELD Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Huddersfield Methodist Circuit

Registration Charity Number: 1134385

Date of registration 18.2.2010

Main communication address:- 1 Spinners Way, Oldham, OL4 2QN

The members of the Huddersfield Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers & Officers

Active Circuit Ministers Rev Peter Catford, Rev Susan Taylor, Rev Susan Burton, Rev Timothy Francis, Rev Tim Moore, Rev Helen Roberts, Rev Rosamunde Page, Rev Andrew Marchington, Rev Sue Pegg

Circuit Lay Workers Mrs Suzanne Bridges, Mr Chris Mason, Ms Vivi Lui, Mrs Shirley Burton

Circuit Stewards Mrs Barbara Hutchinson, Mrs Jean Delaney, Mr Craig Nixon, Mrs Audrey Kershaw, Mrs Hilary Deakin, Mrs Glenys Vere, Mr Mike Richardson

Circuit Treasurer Mr Neil Ward

Circuit Finance Officers Mr Peter Lockwood, Mrs Hilary Turner

Independent Examiners Wheawill & Sudworth Limited, Chartered Accountants, PO Box B30, 35 Westgate, Huddersfield HD1 1PA

Investment Bankers Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes

HUDDERSFIELD Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Huddersfield for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District, (formed by the joining together on 1.9.17 of the West Yorkshire District and some circuits from the former Leeds District), and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Almondbury, Shelley, Dalton, Lepton, Gledholt, New Life (Lord St), Chinese Congregation, Meltham, Netherton, Berry Brow, Golcar, Linthwaite, Slaithwaite, Cowcliffe, Fartown Trinity, Lindley, Bradley, Mount, Outlane, Parkwood, Holmfirth, Scholes, Brockholes and Shepley.

Any other specific organisations with specific linkage.

The following Churches are also linked to the circuit Kirkheaton United Church, United Church Marsden, Trinity Church Honley

HUDDERSFIELD Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Huddersfield Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Huddersfield Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. At 31 August 2023 available reserves represented just over 20 months average expenditure.

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	10,000				10,000	10,000
Charitable activities						-	-
Assessments or share		411,000				411,000	444,170
Other	5	41,405				41,405	30,860
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	50,283	6,376	2,016	340	59,015	26,013
Capital receipts		8,914	384,646			393,560	505,393
Total		**521,602**	**391,022**	**2,016**	**340**	**914,980**	**1,016,436**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	353,809				353,809	345,917
District Assessment		107,096	10,211			117,307	109,242
Methodist Church Fund						-	-
Admin, telephone & travel		33,910	720	158	31	34,819	35,698
Insurance, utilities, etc		19,766				19,766	20,444
Maintenance on manses		24,020				24,020	32,766
Expenditure on other Circuit property		21,507				21,507	5,543
Connexional Property Fund Levy			92,996			92,996	126,140
Depreciation	11					-	-
Other Expenditure		9,120				9,120	30,474
Grants and Donations		995	20,000			20,995	20,000
Contributions to District Advance Fund						-	-
Total		**570,223**	**123,927**	**158**	**31**	**694,339**	**726,223**
Net income/(expenditure)		(48,621)	267,095	1,858	309	220,641	290,213
Transfers between funds	17	426,964	(426,964)			-	-
		378,343	**(159,869)**	**1,858**	**309**	**220,641**	**290,213**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	-
Gains/(Losses) on investment assets				(851)	(298)	(1,149)	(2,102)
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**378,343**	**(159,869)**	**1,007**	**11**	**219,492**	**288,111**
Reconciliation of funds:							
Total funds brought forward		3,135,241	252,809	62,828	11,209	3,462,088	3,173,977
Total funds carried forward		**3,513,584**	**92,940**	**63,835**	**11,220**	**3,681,580**	**3,462,088**

Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	**3730**	0
Offerings/Gifts - passed to External Organisations	**0**	0
Balance carried forward	**3730**	**0**

Huddersfield Circuit **Circuit No 27/35**

Balance Sheet as at 31 August 2023

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		0	19,202	6,362	25,564	26,713
Total fixed assets		2,394,892	0	19,202	6,362	2,420,456	2,421,605
Current Assets							
Debtors and Prepayments	13	34,784				34,784	71,319
Other						0	0
Trustees for Methodist Church Purposes deposits			92,940	38,383	4,858	136,181	294,121
Central Finance Board Deposits		928,386		6,251		934,637	330,314
Cash at Bank and in hand		248,862				248,862	443,754
Total current assets		1,212,032	92,940	44,634	4,858	1,354,464	1,139,508
Creditors and Accruals (due in under 1 yr)	14	93,340				93,340	99,025
Net current assets (liabilities)		1,118,692	92,940	44,634	4,858	1,261,124	1,040,483
Total assets less current liabilities		3,513,584	92,940	63,836	11,220	3,681,580	3,462,088
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		3,513,584	92,940	63,836	11,220	3,681,580	3,462,088
Funds of the Circuit							
Unrestricted funds		3,513,584				3,513,584	3,135,241
Circuit Model Trust Fund (Unrestricted)			92,940			92,940	252,810
Restricted funds				63,836		63,836	62,829
Endowment funds					11,220	11,220	11,208
Total Funds		3,513,584	92,940	63,836	11,220	3,681,580	3,462,088

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(15,884)		3,704	(3,704)		(19,588)

Huddersfield Circuit **Circuit No 27/35**

Cash flow statement for the year ended 31 August 2023

Statement of cash flows	2023	2022
Cash from operating activities		
Net cash used in operating activities	**192,476**	**234,010**
Cash flows from investing activities		
Dividends,interest and rents from investments	59,015	26,013
Proceeds from the sale of property,plant and equipment	0	0
Purchase of property,plant and equipment	0	0
Purchase of intangible assets	0	0
Proceeds from the sale of investments	0	18,650
Purchase of investments	0	(1,000)
Other	0	0
Net cash provided by investing activities	**59,015**	**43,663**
Cash flows from financing activities		
New borrowing	0	0
Repayments of borrowing	0	0
Net cash used in financing activities		
Change in cash and cash equivalents in the reporting period	251,491	277,673
Cash and cash equivalents at the beginning of the reporting period	1,068,189	790,516
Cash and cash equivalents at the end of the reporting period	**1,319,680**	**1,068,189**

Reconciliation of net income to net cash flow from operating activities	2023 £	2022 £
Net income for the reporting period (as per statement of financial activities)	219,492	288,111
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
(Gains)/losses on investments	1,149	2,102
Dividends, interest and rents from investments	(59,015)	(26,013)
Decrease/(increase) in stocks	0	0
(Increase)/decrease in debtors	36,535	(29,123)
Increase/(decrease) in creditors	(5,685)	(1,067)
Net cash used in operating activities	**192,476**	**234,010**

Analysis of cash and cash equivalent	2023	2022 £
Cash in hand	248,862	443,754
Short term deposit (less than 3 months)	1,070,818	624,435
Total cash and cash equivalents	**1,319,680**	**1,068,189**

Notes to the Accounts

1 Basis of Accounting

Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charties SORP (FRS 102)).

Public benefit entity

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

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are those which are held for a narrower purpose . There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

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.The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Content

The accounts are expressed in £Sterling, rounded to the nearest pound and both current and comparative periods cover 12 months.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011, the Charities SORP (FRS102) and other relevant regulations.

Going concern

Based on the monetary assets and resources available at 31 August 2022, the trustees believe that the Circuit is a going concern. The trustees have considered the impact of the Covid 19 pandemic on the charity. Whist acknowledging that its operations will continue to be affected in the year ending 31 August 2023, the trustees believe they have put suitable measures in place to ensure that the charity wiill continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financiial statements of Churches within the Circuit are not consolidated into these financial statements.

Income Recognition

Income is brought into account when the Circuit becomes entitled to the resources, the trustees are reasonably certain they will receive the resources and the monetary value can be measured with reliability. In accordance with the Charities SORP (FRS102), the monetary value of the time of volunteers is not recognised.

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 Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Taxation

As a registered charity the circuit is exempt from direct taxation on surpluses arising from its principal activities and associated income.

Circuit Manses

Circuit manses are stated at their Buildings Insurance Value at August 2015 (or acquisition cost if acquired after that date) as their deemed cost in accordance with the guidance issued by the Methodist Church Accountancy Support Group. An annual impairment review is carried out by the trustees. There have been no revaluations of manse properties during the year.

Investment Properties

Investments properties are stated at historic valuations. There have been no revaluations of investment properties during the year.

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.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Donations	10,000			**10,000**	**10,000**
Legacies	-			**-**	**-**
Total	**10,000**			**10,000**	**10,000**

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Lettings Catherine Close	13,200			**13,200**	**13,200**
Lettings Town End Avenue	-			**-**	**1,100**
Lettings Scar Lane	11,940			**11,940**	**7,070**
Lettings Dartmouth Avenue	16,200			**16,200**	**8,100**
Rental Gatehead Church	-			**-**	**1,170**
Charitable activities - Other	65			**65**	**220**
Total	**41,405**			**41,405**	**30,860**

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Lettings (Property name)					
Miscellaneous					
Total	-	-	-	-	-

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2023 Total	2022 Total
	£	£	£	£	£
Central Finance Board	27,283			27,283	1,694
TMCP		6,376	2,356	8,732	1,178
Realised gains on investments		-		-	141
Lettings Wellhouse School	23,000			23,000	23,000
Total	**50,283**	**6,376**	**2,356**	**59,015**	**26,013**

8. Payment to Trustees

		This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£	Nil	Nil
Number of trustees who were paid expenses		Nil	Nil
Nature of the expenses			
Total amount paid	£	Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£	2,500	2,400
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£	Nil	Nil

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£	273,802	264,217
Employer's National Insurance costs	£	21,916	21,692
Pension costs	£	56,615	58,541
Apprentice Levy	£	1,476	1,467
Total staff costs	£	353,809	345,917
Average number of staff employed during the year were:		13.0	13.0

11 Tangible Fixed Assets

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,194,892	200,000				2,394,892
Additions								
Revaluations (+/-)								
Disposals (-)								
Transfers * (+/-)								
Balance carried forward			2,194,892	200,000				2,394,892
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	-	-	2,194,892	200,000	-	-	-	2,394,892
Carried forward	-	-	2,194,892	200,000	-	-	-	2,394,892

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

12 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 polity as determined by the Methodist Conference.

Analysis of investment movements

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,		25,564	26,713
Securities not listed on a recognised Stock Exchange			
Other investments			
	Total	25,564	26,713

Change in investment values

Carrying (market) value at beginning of year		26,713	46,465
Add: additions to investments at cost			1,000
Less: disposals at carrying value			22,854
Net gain/(loss) on revaluation		(1,149)	2,102
Carrying (market) value at end of year		25,564	26,713

13. Analysis of current assets

	This year	Last year
Debtors and prepayments	£	£
Accrued income		
Other debtors	34,784	71,319
Total debtors and prepayments	34,784	71,319
Analysis of cash at bank		
Bank balance held in HSBC current account	248,837	443,729
Total Cash and Bank	248,837	443,729

14. Analysis of current liabilities and long term creditors

Pre paid assessments	72,548	87,394
Trade Creditors		
Other Creditors	20,792	11,631
Total Current Liabilities	93,340	99,025

15. Capital Commitments and Contingent Liabilities

At 31 August 2023 the Circuit has capital commitments as detailed below

To upgrade the Mullion Avenue manse	36,500
Total Capital Commitments	**36,500**

At 31 August 2023 the Circuit has contingent liabilities as detailed below

To obtain outline planning permission for the development of Parkwood Methodist Church authorised at the March 2018 Circuit Meeting	30,000
Spent in year ended 31 August 2018	5,172
Spent in year ended 31 August 2019	1,104
Spent in year ended 31 August 2020	11,037
Spent in year ended 31 August 2021	4,105
Spent in year ended 31 August 2022	0
Spent in year ended 31 August 2023	0
Remaining at 31 August 2023	8,582
To fund Cowcliffe potential reuse activity as agreed by Circuit Meeting	25,000
Total Contingent Liabilities	**33,582**

16. Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
	Totals					

Repayment due

									Totals
Due within 12 months	31/08/2024								
Due between 1 and 5 years	31/08/2025		31/08/2026		31/08/2027		31/08/2028		
Due later than 5 years									

Note: the two totals X and Y must agree

Huddersfield Circuit **Circuit No 27/35**

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	3,135,241	521,602	570,223	426,964	3,513,584	
CMTF	252,809	391,022	123,927	(426,964)	92,940	
Totals	3,388,050	912,624	694,150		3,606,524	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Various Trust Funds	56,816	1,779	1,010		57,585	
CFB Graveyard account	6,013	238			6,251	Maintenance of graveyards
Totals	62,829	2,017	1,010		63,836	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Various Trust Funds	11,209	340	329	-	11,220

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Trust 614	CFB Managed Mixed fund	5,795	177	Income retained in each Trust as a Trustee investment fund
Trust 2134	Trustees Income Fund	70	2	
Trust 4234	Trustees Income Fund	2,311	72	
Trust 6022	CFB Managed Mixed fund	1,503	46	
Trust 7558	CFB Managed Mixed fund	385	12	
Trust 2282	Trustees Income Fund	205	6	
Trust 14194	CFB Managed Mixed fund	951	25	
	Totals	11,220	340	

The reasons for the transfers between funds were as follows:

Transfers totalling £377250 were made from the Model Trust Fund to general unrestricted funds for assessment support

A transfer of £49714 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Pioneer Ministry

Huddersfield Circuit **Circuit No 27/35**

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2023 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 [A Ward] Date 18/03/2024

Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2023 were, ~~or will be~~* presented to the Circuit Meeting at its meeting on MARCH 6TH 2024

and were approved.

Signature of the Chair of the meeting [P Catford]

Name of the Chair of the meeting PETER CATFORD

Date 18/03/2024

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2023

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

** Please delete or circle as appropriate*

Circuit No 27/35

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D. M Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUDWORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	22.03.24

* Please delete or circle as appropriate

HUDDERSFIELD METHODIST CIRCUIT

England & Wales - Charity number 1134385

Accounts

The Methodist Church

YORKSHIRE WEST METHODIST DISTRICT

HUDDERSFIELD METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT

for the year ended

31 AUGUST 2022

FINAL

[SORP 2015 compliant]

v16.6
20160515

1. Objectives and activities

In setting our objectives and planning our activities, the Huddersfield Methodist Circuit Meeting (under the leadership of the Circuit Trustees) usually meets four times in each year, and has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The Huddersfield Methodist Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". It encourages churches and individuals to "offer Christ" to others as a life-enhancing experience. It seeks to "enable discipleship" by encouraging churches and individuals to engage in life-long faith exploration and development as an integral part of their discipleship. Staff and circuit stewards work closely together as the Circuit Leadership Team.

The circuit produces a preaching plan four times a year to ensure regular acts of worship take place at each of the 23 Methodist Churches and 3 Local Ecumenical partnerships in its geographical area. These are open to all people without charge. The Circuit continues to come to grips with the impact of the pandemic and the impact it has had on religious and community life. The number of people attending worship on site has mostly fallen and the previous number online has reduced. The circuit is seeking to find ways to reconnect with individuals and groups and find ways to foster community that benefits the whole. We have noticed an increase in attendance at lunch groups and these are now up to or above pre-pandemic levels.

Our main areas of work are Mission, Ministry, and Management though we recognise that all our work is mission based.

2. Achievements and performance

The principal purpose of the Circuit is to act as a supporting body to the Churches, and to interface to Yorkshire West Methodist District and the Connexion.

Under the heading *Collaborative arrangements with connected charities* there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used to support Churches throughout the Circuit with their work in their local communities and to subsidise the administrative costs of the Circuit.

In 2021-22 the Circuit paid grants out of the General Fund that totalled £20,000, the funding of these being made by drawing on Circuit reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (*e.g.* the Circuit grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

Details of the grants for the 2021-22 financial year are:

- Grant to the Huddersfield Mission of £20,000 to support its work among the less advantaged.

In addition, as a result of agreements recorded at previous Circuit Meetings the Circuit funded from its reserves

- £44,218 for the work of Pioneer Ministry within the Circuit

The Circuit has no budget for the making of grants and they are funded currently from circuit reserves.

The Circuit Meeting of 14th June 2016 approved Grants to Huddersfield Mission of £15,000 per annum for 3 years commencing 6.9.2017 to help to provide some measure of stability for its future. The circuit meeting has subsequently approved grants to the Huddersfield Mission of £20,000 per annum, for three years, commencing September 2020 i.e. £60,000 in total.

Circuits and Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The work of mission is central to our working together, and in addition to the work of the 'The Mission' and the individual churches, we reach out together as a circuit through the work of Ministry and lay staff. We include Candidates for Ministry and Local Preaching under this heading. The circuit has a Social Justice Group which seeks to progress charitable projects across the circuit.

A "Children and Young People's Group" works to provide activities for young people.

3. Circuit Focus activities

Pioneer Ministry – Tim Moore

In September, the Blackbird project took the difficult decision to end its pioneering role in the circuit. We found that the pandemic shook peoples' confidence, and they did not feel safe enough to come out and engage in face-to-face courses. Some events were still able to run but not enough of them to continue to justify the project in the longer term. Interestingly, the experimental group that began meeting on a Monday evening has grown year on year and is still growing, averaging twenty-three people every week to share their mindfulness practice.

Despite the challenging culture, as well as holding some courses, we were still able to give mindfulness sessions to individuals, and provide coaching, personal listening and bereavement help.

Not only has the Blackbird project encouraged other pioneer projects across the country it has enabled people to live life and live it to the full. People have found peace and contentment, and many have had a spiritual dimension to their life open-up as they have discovered a way to still the mind and feel the numinous.

The project set out to discover how God might be working outside the Church and it has certainly done that. Given time and their personal commitment many have found stress, anxiety and low mood/depression are no longer the ogres that hide under the bed but shadows that can be faced and brought into the light.

The circuit can be well-pleased with its bravery, ploughing a new furrow that others have since followed. By its very nature, pioneering is never easy. It is unpredictable, challenging and causes the pilgrim to find personal resources they never thought possible. It has been worth every heart-stopping moment of failure, success, and wonderment. The circuit has been the envy of many a Methodist when they have learnt just how pioneering the project has been. Congratulations for taking the risk of allowing others to find God in their own way and being radically changed in the process.

Children's Work and Circuit Project Enabler – Suzanne Bridges

Through discussions at Management Group meetings and a review of job description, there have been some amendments to my role, reflected in the new job title (see above); the focus of my work now being shared between children's and project work within the Circuit.

During this period, work has continued with support for both Outlane and Marsden, rebuilding after the pandemic and trying to create stability for the toddler groups and Messy Church. Working with others around the Circuit, a summer fun day for children and families was organised and ran at Gledholt- 'The Tale of Two Builders'.

Reconnecting with schools has been positive, enabling termly delivery of Godly Play to multiple classes (mainly Y1&2) in several schools around the Huddersfield area. I've also led Collective Worship and worked with a couple of schools to create a 'Belonging Workshop', involving a visit to the local church and exploration of what it means to belong to the Christian faith (part of RE syllabus). With regard to RE, I continue to be a Methodist Rep. on Kirklees SACRE.

The Slaithwaite Godly Play classroom no longer exists (sadly unfit for purpose); all the Godly Play resources being relocated – available to borrow as a Circuit resource. The return to a 'new normal' has presented challenges with growing and developing new and existing work, such as Godly Play – fewer volunteers and reduced energies as churches themselves are seeking to recover from the pandemic.

Project work has included leading up on the Circuit Social Justice Group, exploring the *Walking with Micah* initiative, and working with others to discern the 'direction of travel' and Circuit engagement. A new initiative has been the delivery of the Meaningful Ageing course, working alongside Rev Peter Catford supporting online training of staff, with a view to developing and expanding on this work. I continue to be part of the *In Touch* team, sharing the editing, and organising the printing and distribution of the Circuit magazine.

There have also been numerous meetings and the opportunity for some quiet time at the Regional Retreat in November - 'Wealth and Poverty in Art and Faith' led by Dr Deborah Lewer.

Youth work - Chris Mason

The Huddersfield Methodist Circuit continues to provide youth work to those young people that are connected with its churches. In this year we have had a number of one off events including spending time making fires, trips out to Tag X (a large play area in Batley), InflataNation and other one off events. Further to this a youth group online continued on from lockdown.

Additionally, work continues in the community working with Kirklees college and local schools to provide assemblies and one to one support for students. We also continue to work with the other youth workers in Huddersfield and the Methodist district to provide larger scale events, this includes a weekend away and a fireworks evening.

Chinese Fellowship

The Chinese Fellowship continues to grow and develop, working with all ages in both Sunday School and the newly formed Chinese School which began in September 2021. However, the future is now being considered as funding from District, Connexion and the Circuit begins to run out. Decisions will need to be made regarding the project in the coming year.

Mission

This year has seen the Mission fully reopening after the Covid Lockdowns. Customers using the cafe and our room hire were initially slow to return, and this has been challenging from a financial point of view. More recently our room hire has reached and exceeded pre-Covid levels as we have maintained some new bookings whose original venues have not reopened.

Our Community and Health Project, has developed well, in particular, our flagship project Monday at the Museum, which sees an average of over 100 people each week accessing a wide range of social and well-being activities at the Tolson Museum.

Our work at the Mission, with people experiencing homelessness, mental health, or poverty continues through our advice service and the Mission Cafe. The cost of living has caused significant hardship for people and there is high demand for advice and support with utility costs. The level of demand continues to put real pressure on our support services, especially as we too are affected by the cost of living increases.

As we have come out of Covid we have said goodbye to some long-standing volunteers and welcomed a number of new ones too. We thank all our volunteers and supporters for their continuing support either directly or through the grant that the Mission receives from the Circuit.

4. Circuit Finance and Property

The Circuit Leadership Team oversees the general Circuit Finance and Property activity and formally reports in to the Circuit Meeting. The team constantly reviews resources in personnel, property, and finance to further the mission and work of the circuit. It will oversee Lay Employment issues, and manage circuit funds. Invitations, grant and property consent applications are considered by this team prior to a formal decision at the circuit meeting.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have borne in mind the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Huddersfield Methodist Circuit Boundaries

The Huddersfield Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 25 worshipping Christian congregations, with a combined membership of 1014 (as of October 2021).

Plans for future years

i Ensure that any local issues are dealt with sympathetically, fully and in a timely manner.

ii Ensure that all those within the Circuit required to attend the Safeguarding Leadership Module do so.

iii Encourage the work of the Pioneer Ministry initiative across the circuit.

iv Encourage attendance at the Circuit Social Justice Group, the Children's and young people's Group and encourage the work of these groups.

v Encourage initiatives for mission in Churches within the Circuit.

vi The completion of the sale of closed church buildings have taken place over the last year Brockholes, Gatehead, Hade Edge, Parkwood and Wooldale

viii A number of circuit graveyards are being explored by setting up links with local community to help with maintenance.

xi Provision of support to the Chinese Fellowship which meets at The Mission in Huddersfield

5. Financial Review

During the 2021-22 financial year the Circuit received total income of £1,016,436 (compared to the 2020-21 figure of £480,803), and its expenditure for 2021-22 was £726,223 (compared to the 2020 21 figure of £617,203).

The actual income for 2021-22 was significantly increased due to one off property sales of Hade Edge, Parkwood and Brockholes churches. Expenditure was also increased due to the levy payable to connexion on the aforementioned property sales.

Manse valuations

The CLT meeting held 19th November 2022 agreed that the values of all manses should remain unchanged in the 2021-22 accounts.

Investment Policy & Performance

To comply with Methodist Standing Orders, 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. Huddersfield Methodist Circuit trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, 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 good rates of interest.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk. The total return achieved on the invested funds of Huddersfield Methodist Circuit was 1.36% for the year.

Reserves Level & Policy

As at 31.8.22 Debtors and Prepayments were £71,319.

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Model Trust Fund (MTF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the MTF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

Circuit Model Trust Funds (CMTFs) are invested and therefore not secure and it is judged prudent to retain a buffer against this funding volatility as mentioned above. Furthermore, some Churches may find it difficult to meet their future assessments, especially during this current Covid crisis. This has proven to be the case. The overall church assessment has been reviewed and reduced by 20% to reflect the financial challenges that many churches face. It is expected that the MTF will decrease, year on year, in the foreseeable future. Circuit expenditure will be reduced, as allowed by staffing contractual arrangements, in the future as reserves decrease.

The reserves held at the end of the year were as follows:

Reserves Calculation year ended 31 August 2022	
Unrestricted funds	
CFB	324,301
Circuit Model Trust Fund - Trustees Interest Fund	252,810
Circuit Model Trust Fund - Managed Mixed Fund	0
Bank	443,754
Total	**1,020,865**
Restricted funds	
TMCP	36,762
TMCP	20,054
CFB	6,013
Total	**62,829**
Endowment funds	
Funds	4,549
Investments	6,659
Total	**11,208**
Total funds	**1,094,902**
Total undesignated & unrestricted	**1,020,865**
Less Committed reserves	
Pioneer Ministry (Phase 2)	45,207
Huddersfield Mission £20,000 for 3 years from Sep 20	20,000

Total Committed reserves	**65,207**
Balance of sum agreed for Parkwood	8,582
Uncommitted reserves available	**947,076**
Normal Expenditure	
Total expenditure	726,223
Normal expenditure	**726,223**
Per month	60,519
No of months	**15.6**

The Circuit aims to hold a minimum of 6 months of operational expenditure in its general funds less the committed costs of the circuit which are detailed above. The details of this calculation are recorded separately in the Huddersfield Circuit Reserves Policy which is reviewed and agreed annually by the Circuit Meeting.

All funds are separately invested either with CFB or TMCP. No money is directly invested in securities or other forms of investment.

Purposes of the funds

General Fund: this provides a reserve in case of major unforeseen expenditure in administering the Circuit.

Circuit Advance Fund: this provides much-needed grants to assist in the work of Pioneer Ministry, the Huddersfield Mission, and other work within or supported by the circuit.

Collaborative arrangements with connected charities

The Yorkshire West District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the District and this was used to defray most of the cost of administering the District and contributing to the Connexion. For 2021-22 the Huddersfield Methodist Circuit paid the Yorkshire West District an Assessment which amounted to £109,242 (2020-21: £111,226)

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 received by the District as agent are not recognised as an asset 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.

6. Trustees responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit'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 applied 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 Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

Risk

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

The risks outlined in previous years continue to be relevant and are listed below

i) The circuit relies upon the assessment received from churches to fund its staff and other commitments. A significant reduction in the number of churches could affect the circuit's ability to carry on as a going concern as it is committed to funding its minsters and lay staff, and inflation increase. The likelihood of the risk occurring was viewed as medium for the previous year, but the impact was viewed as high if it came to fruition. It is expected that a number of churches could close due to the negative impact of Covid on finances and congregations. However, with sufficient notice, the circuit should be able to mitigate the impact by management of staff numbers to suit any reduction in churches.

ii) Safeguarding processes and procedures are in place both at church and circuit level. There is a risk of funds being required should safeguarding identify that abuse has happened. The first port of call would be normally be insurance policies, but they will only pay out if the policies have been followed. Primarily most of the risk lies with churches. From a circuit viewpoint the risk is viewed as low but the impact would medium to high.

iii) Risk from Closing Churches – risks medium
(a) If don't properly manage the closure process
(b) If, over next 5 years say 5 to 10 churches decide to close, and each church requests speculative funding to maximise sale value, this could impact circuit reserves in the short term.
(c) Reduction in the circuit assessment – impact on churches and resources
(d) Interim maintenance and change of use costs associated with sale or alternative re-use of the buildings.

The advice from District and Connexion is that planning permission should be obtained for change of use prior to the sale of any closed churches in order to facilitate a fair sale price, and to ensure that such buildings are utilised for the future.

Ongoing liabilities from closed churches.

Expenditure on various costs associated with closed church liabilities has increased significantly over the last few years. This includes expenditure on graveyards (handed over from closed churches to the circuit) property insurance, regular maintenance, planning & legal fees.

7. Structure, governance and management

The Circuit is an unincorporated association and is 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 Commissioners on 1 February 2010.

Structure

Circuits are the coordinating 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 are made at or ratified by the quarterly Circuit Meetings. A District is the coordinating 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 Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. 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.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.

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

5. 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.

Purpose of the District and Circuit

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the area encompassed by the churches in the circuit. The Huddersfield Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". The Circuit extends to Outlane, Mount and Bradley to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, and Scholes. The ministry of the Circuit is centred around 25 worshipping Christian congregations, with a combined membership of 1014 (as of October 2021).

The Circuit supports the churches:

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches and District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Governance

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

The members of the Circuit Meeting (CM) are annually appointed by a vote of each Church Council for a continuous term not normally exceeding six years. The Superintendent Minister is *ex officio* chair of the CM. Other members of the Circuit Meeting are Circuit Staff, Circuit Finance Officers, Circuit Stewards, and such persons as the Circuit Meeting agrees to co-opt.

When a position becomes vacant on the Circuit Meeting, nominations are invited from ministers and lay members of Circuits within the Circuit. The Superintendent Minister then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Circuit Meeting for appointment. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations for local preachers to preach, and local preacher training.

Responsibilities of the Circuit

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

ii to encourage ecumenical co-operation

iii to act in an executive capacity in matters remitted to the Circuit by District

iv to keep within its purview all Circuit concerns not dealt with elsewhere

v to contribute and respond, as the case may be, to the development of District and 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

vi to be aware that the stipend of the Superintendent and Ministers is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion

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

8. Reference and administrative details

8.1 Name of the charity

Huddersfield Methodist Circuit

8.2 Charity registration number

1134385, registered in England and Wales

8.3 Principal Office

1 Spinners Way

Oldham

OL4 2QN
http://www.huddersfieldmethodists.org.uk/

8.4 Superintendent of the Circuit

Rev Peter Catford

8.5 Circuit Treasurer

Mr Neil Ward

8.6 Names of trustees

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

Rev Peter Catford (Superintendent)	Rev Sue Burton	Rev Tim Francis	Rev Andrew Marchington
Rev Tim Moore	Rev Roz Page	Rev Sue Pegg	Rev Helen Roberts
Rev Sue Taylor	Chris Mason (Youth Worker)	Suzanne Bridges (Children's Worker)	

Supernumerary

Rev Philip Barnett	Rev Helen Johnson	Rev John McCarthy	Rev Jennet McLeod
Rev Ann Sherratt	Rev Richard Thompson	Rev Colin Vere	

Circuit Stewards

Hilary Deakin	Jean Delaney	Kath Beetlestone	Barbara Hutchinson
Audrey Kershaw	Mr Mike Richardson	Glenys Vere	Craig Nixon (Property)

David Brook (Local Preachers' Sec)	Lesley Baxter (MWiB Rep)	Peter Beetlestone (District Fair Trade)	Liz Bishop (Safeguarding)
Jean Delaney (Safeguarding)	David Joyce (Local Preachers' Rep)	Barry Lee (Mission)	Peter Lockwood (Finance Officer)
Alex Oldham (Circuit Meeting Sec)	Hilary Turner (Finance Officer)	Neil Ward (Treasurer)	

Churches			
Almondbury	Sandra Oldroyd	Jennifer Prewett	Alex Crosse
Bradley	John Beaumont	Jean Barraclough	Janet Lawrence
Berry Brow	Dorothy Thompson	Catherine McLester	Carol Waters
Cowcliffe	Sue Ralph		
Dalton	David Harling	Karen Morris	Janice Leam
Fartown	Innocent Adams	Bob Fisher	Hazel Chaney
Gledholt	Beverley Broadhead	Elaine Moores	
Golcar	Barbara Armitage	Bronwyn Brook	Lynne Knight
Holmfirth	Pamela Chew	Sue Garbett	Neil Ward
Honley	Jane Armitage	Bob Armitage	Hilary Turner
Kirkheaton	Gillian Shaw	Eric Hutchinson	Susan Field
Lepton	Anne Murray	Helene Pickles	
Lindley	Liz Froom	Rajan Beadle	David Schofield
Linthwaite	Linda Marshall	Margaret Moriarty	Maureen Stead
Marsden	Ruth Sheldrake	Linda Osgood	Margaret Casson
Meltham	Liz Noble	Lizanne Searson	Alison Howlett
Mount	Ken Ball	Ieuan Jones	Joan Bonser
Netherton	Dawne Day	Katie Ealse	Nancy Pitchforth
New Life	Roy Squires		
Outlane	Brian Hibbert	Mary Mercer	Raymond Brook
Parkwood	Gareth Beaumont	Anne Ivey	Sandra McSweeney
Scholes	Peter Lockwood	Roger Deakin	Jane Cannon
Shelley	Judith Rees	Janet Ashton	Ian Dyson
Shepley	Pauline Taylor	Avril Watson	Brenda Martin
Slaithwaite	Brian Rutter	Wendy Redfearn	Ruth Rutter

Wooldale	Ray Crehan	Nigel Morris

The Managing Trustees for the Circuit are the members of the Circuit Meeting.

No trustee claims exemption from disclosure of his or her name here.

8.7 Bankers

HSBC plc
2 Cloth Hall St
Huddersfield
West Yorkshire
HD1 2ES

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

8.8 Investment managers and custodian trustees

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

8.9 **Independent Examiner** appointed September 2013

David Butterworth of Wheawill & Sudworth
35 Westgate
Huddersfield
West Yorkshire
HD1 1PB

Approvals

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

8th March 2023

Signed on behalf of the Circuit Meeting, as authorised:

Managing Trustee (signed)



Rev Peter Catford

Superintendent Date: 06/06/2023

Managing Trustee (signed)



Neil Ward

Circuit Treasurer Date: 06/06/2023

Circuit
Accruals Accounts
2021 -22

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

HUDDERSFIELD	Circuit

Registered Charity - Registration number 1134385

District No / Circuit No 27/35

Ministers
Revd Peter Catford
Revd Susan Taylor
Revd Susan Burton
Revd Timothy Francis
Revd Tim Moore
Revd Rosamunde Page
Revd Helen Roberts
Revd Andrew Marchington
Revd Sue Pegg

Circuit Stewards throughout part or all of the year

Barbara Hutchinson
Jean Delaney
Glenys Vere
Craig Nixon
Audrey Kershaw
Hilary Deakin

Circuit Treasurer	Neil Ward

HUDDERSFIELD Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Huddersfield Methodist Circuit

Registration Charity Number: 1134385

Date of registration 18.2.2010

Main communication address:- 1 Spinners Way, Oldham, OL4 2QN

The members of the Huddersfield Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers & Officers

Active Circuit Ministers Rev Peter Catford, Rev Susan Taylor, Rev Susan Burton, Rev Timothy Francis, Rev Tim Moore, Rev Helen Roberts, Rev Rosamunde Page, Rev Andrew Marchington, Rev Sue Pegg

Circuit Lay Workers Mrs Suzanne Bridges, Mr Chris Mason, Ms Vivi Lui, Mrs Shirley Burton

Circuit Stewards Mrs Barbara Hutchinson, Mrs Jean Delaney, Mr Craig Nixon, Mrs Audrey Kershaw, Mrs Hilary Deakin, Mrs Glenys Vere

Circuit Treasurer Mr Neil Ward

Circuit Finance Officers Mr Peter Lockwood, Mrs Hilary Turner'

Independent Examiners Wheawill & Sudworth Limited, Chartered Accountants, PO Box B30, 35 Westgate, Huddersfield HD1 1PA

Investment Bankers Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes

HUDDERSFIELD Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Huddersfield for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;

b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;

c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;

d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District, (formed by the joining together on 1.9.17 of the West Yorkshire District and some circuits from the former Leeds District), and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Almondbury, Shelley, Dalton, Lepton, Gledholt, New Life (Lord St), Chinese Congregation, Meltham, Netherton, Newsome South, Golcar, Linthwaite, Slaithwaite, Cowcliffe, Fartown Trinity, Lindley, Bradley, Mount, Outlane, Parkwood, Holmfirth, Scholes, Brockholes, Gatehead, Shepley, and Wooldale.

Any other specific organisations with specific linkage.
The following Churches are also linked to the circuit Kirkheaton United Church, United Church Marsden, Trinity Church Honley

HUDDERSFIELD Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Huddersfield Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Huddersfield Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. At 31 August 2022 available reserves represented just over 15 months average expenditure.

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2021-2022	Total 2020-2021
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	10,000				10,000	10,000
Charitable activities						-	-
Assessments or share		444,170				444,170	412,091
Other	5	30,860				30,860	25,385
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	24,694	320	812	186	26,013	30,272
Capital receipts		3,199	501,194	1,000		505,393	3,055
Total		**512,923**	**501,514**	**1,812**	**186**	**1,016,436**	**480,803**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	345,917				345,917	365,778
District Assessment		109,000	242			109,242	111,226
Methodist Church Fund						-	-
Admin, telephone & travel		35,439	28	198	33	35,698	23,404
Insurance, utilities, etc		20,444				20,444	25,575
Maintenance on manses		32,766				32,766	10,709
Expenditure on other Circuit property		5,543				5,543	25,839
Connexional Property Fund Levy			126,140			126,140	-
Depreciation	11					-	-
Other Expenditure		30,474				30,474	8,949
Grants and Donations			20,000			20,000	20,000
Contributions to District Advance Fund						-	25,723
Total		**579,582**	**146,410**	**198**	**33**	**726,223**	**617,203**
Net income/(expenditure)		(66,659)	355,104	1,614	153	290,213	(136,400)
Transfers between funds	17	124,950	(111,762)	(13,087)	(101)	-	
		58,291	**243,342**	**(11,473)**	**52**	**290,213**	**(136,400)**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	-
Gains/(Losses) on investment assets			(203)	(1,399)	(500)	(2,102)	28,351
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**58,291**	**243,139**	**(12,872)**	**(448)**	**288,111**	**(108,049)**
Reconciliation of funds:							
Total funds brought forward		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026
Total funds carried forward		**3,135,241**	**252,809**	**62,828**	**11,209**	**3,462,088**	**3,173,977**

Balance brought forward from last year

Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	0	0
Balance carried forward	0	0

Huddersfield Circuit

Circuit No 27/35

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-2021	Total 2019-20
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	10,000				10,000	28,350
Charitable activities						-	-
Assessments or share		412,091				412,091	498,330
Other	5	25,385				25,385	9,915
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	24,497	5,014	639	122	30,272	31,119
Capital receipts		3,055				3,055	52,467
Total		**475,028**	**5,014**	**639**	**122**	**480,803**	**620,181**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	365,778				365,778	362,587
District Assessment		111,226				111,226	110,248
Methodist Church Fund						-	-
Admin, telephone & travel		22,337	919	127	21	23,404	28,430
Insurance, utilities, etc		25,575				25,575	26,478
Maintenance on manses		10,709				10,709	21,428
Expenditure on other Circuit property		25,839				25,839	30,488
Connexional Property Fund Levy						-	9,286
Depreciation	11					-	-
Other Expenditure		8,949				8,949	14,413
Grants and Donations			20,000			20,000	15,000
Contributions to District Advance Fund			25,723			25,723	19,163
Total		**570,413**	**46,642**	**127**	**21**	**617,203**	**637,521**
Net income/(expenditure)		(95,385)	(41,628)	512	101	(136,400)	(17,340)
Transfers between funds	17	430,451	(430,451)				
		335,066	**(472,079)**	**512**	**101**	**(136,400)**	**(17,340)**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	-
Gains/(Losses) on investment assets			22,716	4,627	1,008	28,351	(3,629)
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**335,066**	**(449,363)**	**5,139**	**1,109**	**(108,049)**	**(20,969)**
Reconciliation of funds:							
Total funds brought forward		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Total funds carried forward		**3,076,950**	**9,670**	**75,700**	**11,657**	**3,173,977**	**3,282,026**

Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	0	0
Balance carried forward	0	0

Huddersfield Circuit

Circuit No 27/35

Balance Sheet as at 31 August 2022

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		0	20,054	6,659	26,713	46,465
Total fixed assets		2,394,892	0	20,054	6,659	2,421,605	2,441,357
Current Assets							
Debtors and Prepayments	13	71,319				71,319	42,196
Other						0	0
Trustees for Methodist Church Purposes deposits			252,810	36,762	4,549	294,121	44,617
Central Finance Board Deposits		324,301		6,013		330,314	433,031
Cash at Bank and in hand		443,754				443,754	312,868
Total current assets		839,374	252,810	42,775	4,549	1,139,508	832,712
Creditors and Accruals (due in under 1 yr)	14	99,025				99,025	100,092
Net current assets (liabilities)		740,349	252,810	42,775	4,549	1,040,483	732,620
Total assets less current liabilities		3,135,241	252,810	62,829	11,208	3,462,088	3,173,977
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		3,135,241	252,810	62,829	11,208	3,462,088	3,173,977
Funds of the Circuit							
Unrestricted funds		3,135,241				3,135,241	3,076,950
Circuit Model Trust Fund (Unrestricted)			252,810			252,810	9,670
Restricted funds				62,829		62,829	75,700
Endowment funds					11,208	11,208	11,657
Total Funds		3,135,241	252,810	62,829	11,208	3,462,088	3,173,977

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(13,416)		2,468	(2,468)		(15,884)

Huddersfield Circuit

Circuit No 27/35

Balance Sheet as at 31 August 2021

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		9,475	29,830	7,160	46,465	202,991
Total fixed assets		2,394,892	9,475	29,830	7,160	2,441,357	2,597,883
Current Assets							
Debtors and Prepayments	13	42,196				42,196	38,507
Other						0	0
Trustees for Methodist Church Purposes deposits			195	39,925	4,497	44,617	331,850
Central Finance Board Deposits		427,086		5,945		433,031	182,784
Cash at Bank and in hand		312,868				312,868	241,872
Total current assets		782,150	195	45,870	4,497	832,712	795,013
Creditors and Accruals (due in under 1 yr)	14	100,092				100,092	110,870
Net current assets (liabilities)		682,058	195	45,870	4,497	732,620	684,143
Total assets less current liabilities		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026
Funds of the Circuit							
Unrestricted funds		3,076,950				3,076,950	2,741,884
Circuit Model Trust Fund (Unrestricted)			9,670			9,670	459,033
Restricted funds				75,700		75,700	70,561
Endowment funds					11,657	11,657	10,548
Total Funds		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(12,994)		422	(422)		(13,416)

Huddersfield Circuit

Circuit No 27/35

Cash flow statement for the year ended 31 August 2022

Statement of cash flows	2022	2021
Cash from operating activities		
Net cash used in operating activities	**234,010**	**(181,139)**
Cash flows from investing activities		
Dividends,interest and rents from investments	26,013	30,272
Proceeds from the sale of property,plant and equipment	0	0
Purchase of property,plant and equipment	0	0
Purchase of intangible assets	0	0
Proceeds from the sale of investments	18,650	184,877
Purchase of investments	(1,000)	0
Other	0	0
Net cash provided by investing activities	**43,663**	**215,149**
Cash flows from financing activities		
New borrowing	0	0
Repayments of borrowing	0	0
Net cash used in financing activities		
Change in cash and cash equivalents in the reporting period	277,673	34,010
Cash and cash equivalents at the beginning of the reporting period	790,516	756,506
Cash and cash equivalents at the end of the reporting period	**1,068,189**	**790,516**

Reconciliation of net income to net cash flow from operating activities	2022 £	2021 £
Net income for the reporting period (as per statement of financial activities)	288,111	(108,049)
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
(Gains)/losses on investments	2,102	(28,351)
Dividends, interest and rents from investments	(26,013)	(30,272)
Decrease/(increase) in stocks	0	0
(Increase)/decrease in debtors	(29,123)	(3,689)
Increase/(decrease) in creditors	(1,067)	(10,778)
Net cash used in operating activities	**234,010**	**(181,139)**

Analysis of cash and cash equivalent	2022 £	2021 £
Cash in hand	443,754	312,868
Short term deposit (less than 3 months)	624,435	477,648
Total cash and cash equivalents	**1,068,189**	**790,516**

Huddersfield Circuit

Circuit No 27/35

Notes to the Accounts

1 Basis of Accounting

Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charties SORP (FRS 102)).

Public benefit entity

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

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are those which are held for a narrower purpose . There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

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.The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Content

The accounts are expressed in £Sterling, rounded to the nearest pound and both current and comparative periods cover 12 months.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011, the Charities SORP (FRS102) and other relevant regulations.

Going concern

Based on the monetary assets and resources available at 31 August 2022, the trustees believe that the Circuit is a going concern. The trustees have considered the impact of the Covid 19 pandemic on the charity. Whist acknowledging that its operations will continue to be affected in the year ending 31 August 2023, the trustees believe they have put suitable measures in place to ensure that the charity wiill continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financiial statements of Churches within the Circuit are not consolidated into these financial statements.

Income Recognition

Income is brought into account when the Circuit becomes entitled to the resources, the trustees are reasonably certain they will receive the resources and the monetary value can be measured with reliability. In accordance with the Charities SORP (FRS102), the monetary value of the time of volunteers is not recognised.

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 Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Taxation

As a registered charity the circuit is exempt from direct taxation on surpluses arising from its principal activities and associated income.

Circuit Manses

Circuit manses are stated at their Buildings Insurance Value at August 2015 (or acquisition cost if acquired after that date) as their deemed cost in accordance with the guidance issued by the Methodist Church Accountancy Support Group. An annual impairment review is carried out by the trustees. There have been no revaluations of manse properties during the year.

Investment Properties

Investments properties are stated at historic valuations. There have been no revaluations of investment properties during the year.

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.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Donations	10,000			10,000	10,000
Legacies	-			-	-
Total	10,000			10,000	10,000

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Lettings Catherine Close	13,200			13,200	13,240
Lettings Town End Avenue	1,100			1,100	12,000
Lettings Scar Lane	7,070			7,070	-
Lettings Datmouth Avenue	8,100			8,100	-
Rental Gatehead Church	1,170			1,170	-
Circuit Youth Group	-			-	-
Charitable activities - Other	220			220	145
Total	30,860			30,860	25,385

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Lettings (Property name)					
Miscellaneous					
Total	-	-	-	-	-

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2022 Total	2021 Total
	£	£	£	£	£
Central Finance Board	1,694			1,694	1,497
TMCP		179	998	1,178	4,132
Realised gains on investments		141		141	1,643
Lettings Wellhouse School	23,000			23,000	23,000
Total	24,694	320	998	26,013	30,272

Huddersfield Circuit **Circuit No 27/35**

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ Nil	Nil
Number of trustees who were paid expenses	Nil	Nil
Nature of the expenses		
Total amount paid	£ Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 2,400	2,400
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ Nil	Nil

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 264,217	276,166
Employer's National Insurance costs	£ 21,692	23,856
Pension costs	£ 58,541	64,312
Apprentice Levy	£ 1,467	1,444
Total staff costs	£ 345,917	365,778
Average number of staff employed during the year were:	13.0	13.0

Huddersfield Circuit

Circuit No 27/35

11 Tangible Fixed Assets

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,194,892	200,000				2,394,892
Additions								
Revaluations (+/-)								
Disposals (-)								
Transfers * (+/-)								
Balance carried forward			2,194,892	200,000				2,394,892
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	-	-	2,194,892	200,000	-	-	-	2,394,892
Carried forward	-	-	2,194,892	200,000	-	-	-	2,394,892

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Huddersfield Circuit **Circuit No 27/35**

12 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 polity as determined by the Methodist Conference.

Analysis of investment movements

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,		26,713	46,465
Securities not listed on a recognised Stock Exchange			
Other investments			
	Total	26,713	46,465

Change in investment values

Carrying (market) value at beginning of year		46,465	202,911
Add: additions to investments at cost		1,000	
Less: disposals at carrying value		22,854	184,797
Net gain/(loss) on revaluation		2,102	28,351
Carrying (market) value at end of year		26,713	46,465

Huddersfield Circuit

Circuit No 27/35

16. Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
	Totals					

Repayment due

									Totals
Due within 12 months	31/08/2023								
Due between 1 and 5 years	31/08/2024		31/08/2025		31/08/2026		31/08/2027		
Due later than 5 years									

Note: the two totals X and Y must agree

Huddersfield Circuit

Circuit No 27/35

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	3,076,950	512,923	579,582	124,950	3,135,241	
CMTF	9,670	501,311	146,410	(111,762)	252,809	
Totals	3,086,620	1,014,234	725,992	13,188	3,388,050	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Various Trust Funds	69,755	1,745	1,597	(13,087)	56,816	
CFB Graveyard account	5,945	68			6,013	Maintenance of graveyards
Totals	75,700	1,813	1,597	(13,087)	62,829	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Various Trust Funds	11,656	186	533	(101)	11,208

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Trust 614	CFB Managed Mixed fund	5,831	125	Income retained in each Trust as a Trustee investment fund
Trust 2134	Trustees Income Fund	67	1	
Trust 4234	Trustees Income Fund	2,246	11	
Trust 6022	CFB Managed Mixed fund	1,513	33	
Trust 7558	CFB Managed Mixed fund	388	8	
Trust 2282	Trustees Income Fund	198	1	
Trust 14194	CFB Managed Mixed fund	965	7	
	Totals	11,208	186	

The reasons for the transfers between funds were as follows:

A transfer of income of £100.77 was made from Endowment Trust 2282 to the Central Finance Board account

A transfer of £44128 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Pioneer Ministry

A transfer of £3546 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Chinese Fellowship

A transfer of £10987 was made from restricted funds to the Circuit Model Trust fund on the closure of Trust 15147

Huddersfield Circuit

Circuit No 27/35

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2022
			£	£	£	£
Total			0	0	0	0

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2021
			£	£	£	£
Total			0	0	0	0

Huddersfield Circuit **Circuit No 27/35**

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2022 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 [N Ward] Date 07/04/2023

Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2022 were, ~~or will be~~* presented to the Circuit Meeting at its meeting on 8th March 2023

and were approved.

Signature of the Chair of the meeting [P E Catford] X

Name of the Chair of the meeting PETER E CATFORD X

Date 20/04/2023

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2022

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

* *Please delete or circle as appropriate*

Huddersfield Circuit Circuit No 27/35

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D A Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUDWORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	20/4/23

** Please delete or circle as appropriate*

HUDDERSFIELD METHODIST CIRCUIT

England & Wales - Charity number 1134385

Accounts

The Methodist Church

YORKSHIRE WEST METHODIST DISTRICT

HUDDERSFIELD METHODIST CIRCUIT

TRUSTEES' ANNUAL REPORT

for the year ended

31 AUGUST 2021

FINAL

[SORP 2015 compliant]

v16.6
20160515

1. Objectives and activities

In setting our objectives and planning our activities, the Huddersfield Methodist Circuit Meeting (under the leadership of the Circuit Trustees) usually meets four times in each year, and has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The Huddersfield Methodist Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". It encourages churches and individuals to "offer Christ" to others as a life-enhancing experience. It seeks to "enable discipleship" by encouraging churches and individuals to engage in life-long faith exploration and development as an integral part of their discipleship. Staff and circuit stewards work closely together as the Circuit Leadership Team.

The circuit produces a preaching plan four times a year to ensure regular acts of worship take place at each of the 23 Methodist Churches and 3 Local Ecumenical partnerships in its geographical area. These are open to all people without charge. The number of churches in the circuit may reduce over the coming year as a result of the closure process. As we have travelled through the pandemic we have begun to reopen with reduced numbers and activities whilst maintaining presence on line and through circulation of written services to those unable to connect on line or by phone to Zoom services.

Our main areas of work are Mission, Ministry, and Management though we recognise that all our work is mission based.

2. Achievements and performance

The principal purpose of the Circuit is to act as a supporting body to the Churches, and to interface to Yorkshire West Methodist District and the Connexion.

Under the heading *Collaborative arrangements with connected charities* there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used to support Churches throughout the Circuit with their work in their local communities and to subsidise the administrative costs of the Circuit.

In 2020 21 the Circuit paid grants out of the General Fund that totalled £20,000, the funding of these being made by drawing on Circuit reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (*e.g.* the Circuit grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

Details of the grants for the 2020 21 financial year are:

- Grant to the Huddersfield Mission of £20,000 to support its work among the less advantaged.

In addition, as a result of agreements recorded at previous Circuit Meetings the Circuit funded from its reserves

- £41,201 for the work of Pioneer Ministry within the Circuit
- £1,222 towards the Chinese Lay Worker post with further funding currently approved by the circuit meeting for a further 2 years.

- District Levy. As per Methodist Connexional rules the sum of £25,723 was transferred to Yorkshire West District Funds on 1st Sept 2020, the sum being dependent upon the level Circuit Funds. (Calculation basis: First £100,000 at 2.5%, £100,000 to £250,000 at 5%, above - £250,000 at 7.5%). The funds from each circuit are pooled to form a District Grants Fund and applications can then be made to the District by Circuits, Churches, and other bodies to obtain grants for worthy causes.

The Circuit has no budget for the making of grants and they are funded currently from circuit reserves.

The Circuit Meeting of 14th June 2016 approved Grants to Huddersfield Mission of £15,000 per annum for 3 years commencing 6.9.2017 to help to provide some measure of stability for its future. The circuit meeting has subsequently approved grants to the Huddersfield Mission of for three years of £20,000 per annum commencing September 2020 i.e. £60,000 in total.

Circuits and Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The work of mission is central to our working together, and in addition to the work of the 'The Mission' and the individual churches, we reach out together as a circuit through the work of Ministry and lay staff. We include Candidates for Ministry and Local Preaching under this heading. The circuit has a Social Justice Group which seeks to progress charitable projects across the circuit.

A "Children and Young People's Group" works to provide activities for young people.

3. Circuit Focus activities

Pioneer Ministry – Tim Moore

The Blackbird Project continues to help people and journey with them as they encounter life. Despite the severe restrictions in the two lockdowns, I have continued to deliver on-line mindfulness courses and wellbeing courses. Although the plans we had to offer locations across the circuit to listen to people have had to be halted, listening on the phone and via zoom have proved to be well received by those needing to be heard.

Regular mindfulness sessions have never stopped and almost everyone we had in our groups have stayed with us since the March 2020 restrictions were imposed, a feat which is a testimony to the project's work. New people are joining the mindfulness practices.

The work with Leeds Methodist Mission also continues to flourish with regular weekly mindfulness sessions on zoom. I have also just finished delivering a seven week (in person) mindfulness course to 26 men recovering from drug and alcohol addiction.

I have overhauled our website to make it more friendly and in-keeping with current trends. The FaceBook page is a great help as is the YouTube channel. Differing types of people find them easily accessible according to individual needs. The YouTube channel offers a comprehensive guide to staying well and content grows in response to what people want.

Lives continue to be strengthened and enhanced via the project and there has been an increasing interest in spirituality. We have now begun regular spirituality sessions of practice and knowledge based on a pioneering approach.

Over the last 12 months people have continued to find the fellowship and support of the project important. The New Year will see a mini mindfulness course starting on a Wednesday at Dalton as we partner with St Pauls in their mission. I am always open to working with the churches in the circuit helping in whatever way possible.

Finally, I have overhauled our strategy with a more pioneer-focused direction which will be a compass to us as we continue to find our way.

Although I work alone, I am indebted to my wife's help with all the events I run. Without Hazel's commitment and generous donation of her free time it is hard to see the project functioning as it does. I could not do this without her.

Children's Work Coordinator – Suzanne Bridges

With the impact of the pandemic, came new challenges and a departure from the 'norm'.

During the lockdowns some of the children's work was able to run online; Zoom Toddler sessions, Messy Church and an Easter Fun Workshop. Gradually this was able to transition in May/June 2021 to meeting up physically again, following vigorous risk assessments and working within Gov. Covid guidelines.

The Godly Play work both in schools and care homes was not able to continue, and I felt it best to restart when opportunities for a physical meet up were available again.

My work in the Circuit became more project based – a continuation of editing and involvement with the *In Touch* magazine, planning and contributing to the *Landscaping Lent* booklet and my biggest chunk of work, heading up the *Change Begins with a Bicycle* project.

Change Begins with a Bicycle Project

Working in collaboration with the Circuit Social Justice Group, an outline of the Bicycle project in support of *All We Can* was established. This was to be an 8-month project (Jan-Aug 21) with input from the Circuit, whilst also encouraging churches to make their own contributions.

Key Objectives:

- education and awareness
- partnership,
- fundraising
- make a difference
- fun and celebration

Circuit led activities/events:

- Bicycle Project Launch at Circuit Meeting
- Dedicated church services highlighting *Change Begins with a Bicycle*
- Circuit Social (Zoom) led by Tim Baker
- Special Bicycle edition of In Touch
- Regular Bicycle Newsletter sent to all churches
- Sharing Bicycle Stories

- Circuit Cycling and Walking Challenge – collecting miles
- Coast to Coast Cycling fundraiser – The Three Bishops
- Bicycle Celebrations
- Partner Circuit with *All We Can*
- Bicycle Project page on the Circuit website (with support from Chris M)

Church Contributions - Fundraisers

These were numerous and varied; including crafting cards, baking bicycle biscuits, crocheted bicycles, Zoom music concert, online quizzes, coffee mornings, sponsoring miles walked/cycled and more...

Summary

Overall, I feel that this was a successful Circuit project, helping to keep connectivity and showing that we can make a positive difference, even in the most difficult times.

Grand Circuit total raised, including the Coast to Coast Sponsorship: £11, 900

A BIG Thank you to everybody around the Circuit for all your support!

Youth work - Chris Mason

Significant challenges have been faced over the last year. The pandemic and according restrictions have meant cancelling some of the things planned. However we have continued to work online with young people to the best of our abilities. Youth groups have gone online, pastoral conversational have been taking place throughout alongside games and activities which gather people together. Working with other local youth workers to provide content for young people in and around Huddersfield has been extremely important, as has providing schools with collective worship through videos and other material to enable young people's growth and development.

The challenge has been throughout the year how to adapt to the restrictions in place at that time. This means there has been purely outdoor events to invite young people to, at times there has been more relaxed sessions, where we can spend time indoors together, as well as other times where being online has been the only option. This has given time to innovate and use technology in a way we previously have not. The challenge now is how we use what we have learnt during this time going forward.

Chinese Fellowship – Wei Lu

Significant transformations have been seen since the pandemic started last year.

During the first lockdown, all members stayed home. Therefore, we started bible study everyday online through WeChat before Zoom was introduced. We also started reading whole bible in one year in 2020 summer and majority of the Fellowship members joined and completed it this year. After the first lockdown the online daily meeting had been changed to three meetings a week apart from Sunday Service, they are bible study, pray meeting and discipleship training. It has been seen people's discipleship deepen, and growing understanding on the Bible and gospel, therefore their faith started building on firmer ground. We discovered that meeting frequently as a group was more encouraging; also it developed the relationships within the group and with God.

Sunday services had been disrupted in the beginning of the pandemic. Later we started YouTube Channel service with two other Chinese churches from Bradford and Sheffield, but it didn't work very well. Then we discovered Zoom and found it was better option as it was closer to the face to face service people gathering together worship. And later we moved from afternoon service to late morning service. This had given more time for congregation to share after the service. On the first Sunday of August 2021, the Fellowship moved the online service back to in person service at church along with Zoom for members chose not to attend physical service. Also we decided the time would start from 10:30am in order to share love feast after each service. This demonstrated a strong faith built in the Fellowship during the pandemic, as many members run takeaway business who normally get up at lunch time.

Sunday School started from the first day we were back to church, because the children were so eager to meet real people after a long holiday studying and playing online. We did it with a strong faith as well as the Fellowship actually quite lack of human resources.

From the Sunday School, we saw such a time would be great opportunity to outreach the Chinese families with children. Therefore, we took a quick decision as well as action to start up a Chinese School in mid Sep 2021, thanks to the support from the International Grace Church in Liverpool for the curriculum, the Huddersfield Mission for the venue, and Roz helped with DBS check for the teachers. The school has so far attracted 22 students from 15 families. And all non-Christian teachers and students will join our Christmas celebration this year. And the students have been all consented from the parents to sing Christian Christmas hymns and play Nativity with strong Gospel message.

The last and not least, we will have four people to receive baptism soon.

From all of these, we can see God has been working significantly in the Fellowship. We give thanks and glory to Him!

Mission

This year has once again proven to be varied and somewhat difficult at times due to the ongoing Covid situation. The Mission building and the café were closed for much of the year and the team adapted phenomenally well to continue offering support to our customers. The café, whilst closed to visitors, offered a takeaway service and the advice team continued predominantly over the phone, although some customers who didn't have access to a phone were still seen on a socially distanced basis. We were also able to use the closure time to refresh the fabric of the Mission building with a hard wire test and the associated remedials, decorating a number of rooms and replacing old tables.

The time the café was closed to the public allowed us to significantly invest in the kitchen, with a new cooker and blast chiller. As well as securing the equipment for the long term, it allows us to produce ready meals on a much larger scale. The demand for ready meals has been high for people who for a variety of reasons cannot access the café and so, in effect, we have developed a small social enterprise which we hope to continue to build upon in the future.

More good news for the Mission came with an opportunity to develop a Community and Health Development Team and this work will start at the beginning of September 2021. Our team will support work around mental health, tackling inequalities through community interventions and supporting community activity and development in the Tolson area of Huddersfield.

The beginning of the year looked incredibly uncertain from a financial perspective, particularly due to the reduction in room hire, however we are pleased to report that we were able to raise some

funds through Covid grants and we held a successful appeal which was in part match funded. We are now in a position to look towards recruiting some new staff members going into the next financial year and we are looking forward to the future of the Mission.

A huge thank you on behalf of the customers, volunteers and staff.

4. Circuit Finance and Property

The Circuit Leadership Team oversees the general Circuit Finance and Property activity and formally reports in to the Circuit Meeting. The team constantly reviews resources in personnel, property, and finance to further the mission and work of the circuit. It will oversee Lay Employment issues, and manage circuit funds. Invitations, grant and property consent applications are considered by this team prior to a formal decision at the circuit meeting.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have borne in mind the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Huddersfield Methodist Circuit Boundaries

The Huddersfield Circuit extends to Outlane, Mount, and Cowcliffe to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, Scholes, and Gatehead. The ministry of the Circuit is centred around 27 worshipping Christian congregations, with a combined membership of 1000 (as of October 2020).

Plans for future years

i Ensure that any local issues are dealt with sympathetically, fully and in a timely manner.

ii Ensure that all those within the Circuit required to attend the Safeguarding Leadership Module do so.

iii Encourage the work of the Pioneer Ministry initiative across the circuit.

iv Encourage attendance at the Circuit Social Justice Group, the Children's and young people's Group and encourage the work of these groups.

v Encourage initiatives for mission in Churches within the Circuit.

vi The congregation of Parkwood Church now meets for services at St Marks Parish Centre whilst the obtaining of planning permission prior to the sale of the Parkwood church building is continuing. Approximately 85% of circuit approved finance for this initiative has been spent. Sale is expected by March 2022.

vii Hade Edge closed for worship in June 2018. Final accounts have now been closed. Options for the future use of the building are being explored. Ownership title has now been obtained for the Hade Edge land. The area of ownership can be split into 3 separate categories. The 1st area is expected to be listed for sale during the next financial year.

viii A number of circuit graveyards require significant maintenance and the circuit has invested significant effort and funding to progress this task over this and previous financial years. Future expenditure is now expected to consist of general maintenance and upkeep.

xi Provision of support to the Chinese Fellowship which meets at The Mission in Huddersfield

5. Financial Review

During the 2020 21 financial year the Circuit received total income of £480,803 (compared to the 2019 20 figure of £620,181), and its expenditure for 2020 21 was £617,203 (compared to the 2019 20 figure of £637,521).

The actual income for 2020 21 was significantly reduced compared to the budgeted income due to the offering of a quarterly assessment holiday to all churches to support their rebuilding of reserves during the Covid pandemic as agreed by the circuit meeting.

Manse valuations

The CLT meeting held 12th November 2021 agreed that the values of all manses should remain unchanged in the 2020/21 accounts. Valuations will be reviewed again in the 2021 22 financial year.

Investment Policy & Performance

To comply with Methodist Standing Orders, 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. Huddersfield Methodist Circuit trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, 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 good rates of interest.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk. The total return achieved on the invested funds of Huddersfield Methodist Circuit was 1.36% for the year.

Reserves Level & Policy

As at 31.8.20 Debtors and Prepayments were £42,196.

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Model Trust Fund (MTF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years.

The trustees seek to ensure that there is sufficient in the MTF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

Circuit Model Trust Funds (CMTFs) are invested and therefore not secure and it is judged prudent to retain a buffer against this funding volatility as mentioned above. Furthermore, some Churches may find it difficult to meet their future assessments, especially during this current Covid crisis. Trustees will take this into account when setting the Circuit's budget for 2021-22. It is expected that the MTF will decrease, year on year, in the foreseeable future.

The reserves held at the end of the year were as follows:

Reserves Calculation year ended 31 August 2021	
Unrestricted funds	
CFB	427,086
Circuit Model Trust Fund - Trustees Interest Fund	195
Circuit Model Trust Fund - Managed Mixed Fund	9,475
Bank	312,868
Total	**749,624**
Restricted funds	
TMCP	39,925
TMCP	29,830
CFB	5,945
Total	**75,700**
Endowment funds	
Funds	4,497
Investments	7,160
Total	**11,657**
Total funds	**836,981**
Total undesignated & unrestricted	**749,624**
Less Committed reserves	
Pioneer Ministry (Phase 2)	85,741
Huddersfield Mission £20,000 for 3 years from Sep 20	40,000
Fund to bring Honley Manse up to required standard	36,535
Outlane office	3,700

Total Capital Commitments	**165,976**
Balance of sum agreed for Parkwood	8,582
Uncommitted reserves avalable	**575,066**
Normal Expenditure	
Total expenditure	617,203
Normal expenditure	**617,203**
Per month	51,434
No of months	**11.2**

The Circuit aims to hold a minimum of 6 months of operational expenditure in its general funds less the committed costs of the circuit which are detailed above. The details of this calculation are recorded separately in the Huddersfield Circuit Reserves Policy which is reviewed and agreed annually by the Circuit Meeting.

All funds are separately invested either with CFB or TMCP. No money is directly invested in securities or other forms of investment.

Going Concern – Covid 19 assessment

The trustees have considered the impact of the Covid 19 pandemic on the charity. Whilst acknowledging that its operations will continue to be affected in the year ending 31 August 2021, the trustees believe they have put suitable measures in place to ensure that the charity will continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Purposes of the funds

General Fund: this provides a reserve in case of major unforeseen expenditure in administering the Circuit.

Circuit Advance Fund: this provides much-needed grants to assist in the work of Pioneer Ministry, the Huddersfield Mission, and other work within or supported by the circuit.

Collaborative arrangements with connected charities

The Yorkshire West District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the District and this was

used to defray most of the cost of administering the District and contributing to the Connexion. For 2020 21 the Huddersfield Methodist Circuit paid the Yorkshire West District an Assessment which amounted to £111,226 (2019 20: £110,248).

The District obtains from each Circuit with a reserve, a levy known as a Circuit Model Trust Fund (CMTF), which is based on the size of the Circuits' CMTFs at the start of the Connexional year (01 September). In 2020 21 this sum from Huddersfield Methodist Circuit was £25,723 and 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 received by the District as agent are not recognised as an asset 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.

6. Trustees responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit'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 applied 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 Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

Risk

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them

by not taking them or by setting up control systems that timeously report any significant change in the risk.

The risks outlined below resulted from a review at the Circuit Leadership Team Meeting and a subsequent circuit meeting during the previous financial year. These risks remain and have been updated below to take account of the Covid crisis.

i) The circuit relies upon the assessment received from churches to fund its staff and other commitments. A significant reduction in the number of churches could affect the circuit's ability to carry on as a going concern as it is committed to funding its minsters and lay staff, and inflation increase. The likelihood of the risk occurring was viewed as medium for the previous year, but the impact was viewed as high if it came to fruition. It is expected that a number of churches could close due to the negative impact of Covid on finances and congregations. However, with sufficient notice, the circuit should be able to mitigate the impact by management of staff numbers to suit any reduction in churches.

ii) Safeguarding processes and procedures are in place both at church and circuit level. There is a risk of funds being required should safeguarding identify that abuse has happened. The first port of call would be normally be insurance policies, but they will only pay out if the policies have been followed. Primarily most of the risk lies with churches. From a circuit viewpoint the risk is viewed as low but the impact would medium to high.

iii) Risk from Closing Churches – risks medium
   (a) If don't properly manage the closure process
   (b) If, over next 5 years say 5 to 10 churches decide to close, and each church requests speculative funding to maximise sale value, this could impact circuit reserves in the short term.
   (c) Reduction in the circuit assessment – impact on churches and resources
   (d) Interim maintenance and change of use costs associated with sale or alternative re-use of the buildings.

   The advice from District and Connexion is that planning permission should be obtained for change of use prior to the sale of any closed churches in order to facilitate a fair sale price, and to ensure that such buildings are utilised for the future.

   In the case of Parkwood Methodist Church, the circuit has agreed to provide a budget of up to £30K for this process to take place, which would be recovered downstream post sale of the building. This planning work is ongoing.

   Experience during 2019 20 has been that this process is difficult, expensive and carries significant risk of planning refusal. It is also clear that the financial benefit from planning gain can potentially be accessed through innovative sale contracts such as overage clauses. The circuit will mitigate its future risk from management of closed church sales as necessary.

Early indications are that the likelihood of the risk occurring is viewed as high for the coming year, but the impact is viewed to be medium to low if it came to fruition.

Crosland Hill has ceased to worship and its building sold. Hade Edge has ceased to worship and decisions are in the process of being made about the future of the Hade Edge buildings. During this financial year Brockholes and Gatehead churches have also closed.

Ongoing liabilities from closed churches.

Expenditure on various costs associated with closed church liabilities has increased significantly over the last few years. This includes expenditure on graveyards (handed over from closed churches to the circuit) property insurance, regular maintenance, planning & legal fees.

7. Structure, governance and management

The Circuit is an unincorporated association and is 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 Commissioners on 1 February 2010.

Structure

Circuits are the coordinating 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 are made at or ratified by the quarterly Circuit Meetings. A District is the coordinating 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 Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. 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.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
5. 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.

Purpose of the District and Circuit

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the area encompassed by the churches in the circuit. The Huddersfield Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". The Circuit extends to Outlane, Mount and Cowcliffe to the north and extends west into the Colne Valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, Scholes, and Gatehead.

The ministry of the circuit is centred around 28 worshipping Christian congregations, with 2 other churches (Hade Edge and Crosland Hill) having ceased to worship and being part of the formal closure process. The Circuit supports the churches

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches and District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Governance

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

The members of the Circuit Meeting (CM) are annually appointed by a vote of each Church Council for a continuous term not normally exceeding six years. The Superintendent Minister is *ex officio* chair of the CM. Other members of the Circuit Meeting are Circuit Staff, Circuit Finance Officers, Circuit Stewards, and such persons as the Circuit Meeting agrees to co-opt.

When a position becomes vacant on the Circuit Meeting, nominations are invited from ministers and lay members of Circuits within the Circuit. The Superintendent Minister then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Circuit Meeting for appointment. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations for local preachers to preach, and local preacher training.

Responsibilities of the Circuit

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

ii to encourage ecumenical co-operation

iii to act in an executive capacity in matters remitted to the Circuit by District

iv to keep within its purview all Circuit concerns not dealt with elsewhere

v to contribute and respond, as the case may be, to the development of District and 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

vi to be aware that the stipend of the Superintendent and Ministers is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion

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

8. Reference and administrative details

8.1 Name of the charity

Huddersfield Methodist Circuit

8.2 Charity registration number

1134385, registered in England and Wales

8.3 Principal Office

1 Spinners Way

Oldham

OL4 2QN

http://www.huddersfieldmethodists.org.uk/

8.4 Superintendent of the Circuit

Rev Peter Catford

8.5 Circuit Treasurer

Mr Neil Ward

8.6 Names of trustees

The following served as trustees throughout part or all of the year 2020-21 or were trustees at the time of this report being approved:

Rev David Bidnell	Superintendent	Rev Jo Brown	Rev Tim Francis
Rev Sue Burton	Rev Sue Pegg	Rev Tim Moore	Rev Roz Page
Rev Sally Spencer	Rev Helen Roberts	Rev Nancy Ndoho	
Chris Mason - Youth Worker		Suzanne Bridges - Children's Worker	

Supernumerary

Rev John McCarthy	Rev Richard Thompson

Circuit Stewards

Hilary Deakin	Jean Delaney	Kath Beetlestone	Angela Ward
Barbara Hutchinson	Audrey Kershaw	Mr Mike Richardson	Glenys Vere
Craig Nixon (Property)			

Alex Oldham	Circuit Meeting Sec	Hilary Turner	Cct Finance Officer
David Brook	Local Preachers' Sec	Neil Ward	Cct Treasurer
		Peter Lockwood	Cct Finance Officer
David Joyce	Local Preachers' Rep	Peter Beetlestone	District Fair Trade Conv
Lesley Baxter	MWinBritain Rep	Barry Lee	Mission
Liz Bishop	Safeguarding		
Jean Delaney	Safeguarding		

Almondbury	Sandra Oldroyd	Jennifer Prewett	Alex Crosse
Bradley	John Beaumont	Ronnie Lucas	Janet Lawrence

Brockholes		John Gaukroger	Eileen Littlewood
Cowcliffe	Joyce Swallow	Nicki Smith	Sue Ralph
Dalton	David Harling	Karen Morris	
Fartown	James Day	John Beaumont	Hazel Chaney
Gatehead	Janet Hirst	Chris Stanley	
Gledholt	Nicky Hoyle	Beverley Broadhead	Elaine Moores
Golcar	Peter Chantler	Christine Heeley	Barbara Armitage
Holmfirth	Angela Ward		Pamela Chew
Honley	Jane Armitage		Bob Armitage
Kirkheaton	Laura Tunnacliffe	Eric Hutchinson	Susan Field
Lepton	Anne Murray	Helene Pickles	Sandra Auckland
Lindley	Liz Froom		Gifford Brown
Linthwaite	Linda Marshall	Jennifer Sutherland	Maureen Stead
Marsden	Ruth Sheldrake	Linda Osgood	
Meltham	Liz Noble		Lizanne Searson
Mount	Ken Ball	Ieuan Jones	Joan Bonser
Netherton	Freda Shaw	Katie Ealse	Nancy Pitchforth
New Life	Roy Squires	Nicola Lee	
Berry Brow	Dorothy Thompson	Catherine McLester	Carol Waters
Outlane	Brian Hibbert	Clifford Pilling	Anne Oldham
Parkwood	Gareth Beaumont	Anne Ivey	Sandra McSweeney
Scholes	Peter Lockwood	Roger Deakin	Fred Hollingworth
Shelley	Judith Rees	Janet Ashton	Ian Dyson
Shepley	Pauline Taylor	Avril Watson	Brenda Martin
Slaithwaite	Sandra Dalton	Wendy Redfearn	
Wooldale	Ray Crehan		Nigel Morris

The Managing Trustees for the Circuit are the members of the Circuit Meeting.

No trustee claims exemption from disclosure of his or her name here.

8.7 Bankers

HSBC plc
2 Cloth Hall St
Huddersfield
West Yorkshire
HD1 2ES

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

8.8 Investment managers and custodian trustees

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

8.9 Independent Examiner appointed September 2013

David Butterworth of Wheawill & Sudworth
35 Westgate
Huddersfield
West Yorkshire HD1 1PB

Approvals

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

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Signed on behalf of the Circuit Meeting, as authorised:

Managing Trustee (signed)

Managing Trustee (signed)

Accruals Accounts
2020 -21

THE METHODIST CHURCH

REPORT AND ACCOUNTS

(ACCRUALS BASIS)

for the year ended 31 August 2021

HUDDERSFIELD **Circuit**

Registered Charity - Registration number 1134385

District No / Circuit No 27/35

Ministers

Revd Dr David Bidnell
Revd Susan Taylor
Revd Susan Burton
Revd Timothy Francis
Revd Tim Moore
Revd Nancy Ndoho
Revd Rosamunde Page
Revd Helen Roberts
Revd Andrew Marchington
Revd Sue Pegg

Circuit Stewards throughout part or all of the year

Barbara Hutchinson
Jean Delaney
Glenys Vere
Craig Nixon
Audrey Kershaw
Hilary Deakin
Angela Ward

Circuit Treasurer Neil Ward

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Huddersfield Methodist Circuit

Registration Charity Number: 1134385

Date of registration 18.2.2010

Main communication address:- 1 Spinners Way, Oldham, OL4 2QN

The members of the Huddersfield Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers & Officers

Active Circuit Ministers Rev Dr David Bidnell, Rev Susan Taylor, Rev Susan Burton, Rev Timothy Francis, Rev Tim Moore, Rev Nancy Ndoho, Rev Helen Roberts, Rev Rosamunde Page, Rev Andrew Marchington, Rev Sue Pegg

Circuit Lay Workers Mrs Suzanne Bridges, Mr Chris Mason, Ms Vivi Lui

Circuit Stewards Mrs Barbara Hutchinson, Mrs Jean Delaney, Mr Craig Nixon, Mrs Audrey Kershaw, Mrs Hilary Deakin, Mrs Glenys Vere, Mrs Angela Ward

Circuit Treasurer Mr Neil Ward

Circuit Finance Officers Mr Peter Lockwood, Mrs Hilary Turner'

Independent Examiners Wheawill & Sudworth, Chartered Accountants, PO Box B30, 35 Westgate, Huddersfield HD1 1PA

Investment Bankers Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes

Aims and organisation

Charity objective is to act as a Resource provider within the area around Huddersfield for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District, (formed by the joining together on 1.9.17 of the West Yorkshire District and some circuits from the former Leeds District), and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Almondbury, Shelley, Dalton, Lepton, Gledholt, New Life (Lord St), Chinese Congregation, Meltham, Netherton, Newsome South, Golcar, Linthwaite, Slaithwaite, Cowcliffe, Fartown Trinity, Lindley, Bradley, Mount, Outlane, Parkwood, Holmfirth, Scholes, Brockholes, Gatehead, Shepley, and Wooldale.

Any other specific organisations with specific linkage.

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Huddersfield Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Huddersfield Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-2021	Total 2019-20
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	10,000				10,000	28,350
Charitable activities						-	-
Assessments or share		412,091				412,091	498,330
Other	5	25,385				25,385	9,915
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	24,497	5,014	639	122	30,272	31,119
Capital receipts		3,055				3,055	52,467
Total		**475,028**	**5,014**	**639**	**122**	**480,803**	**620,181**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	365,778				365,778	362,587
District Assessment		111,226				111,226	110,248
Methodist Church Fund						-	-
Admin, telephone & travel		22,337	919	127	21	23,404	28,430
Insurance, utilities, etc		25,575				25,575	26,478
Maintenance on manses		10,709				10,709	21,428
Expenditure on other Circuit property		25,839				25,839	30,488
Connexional Property Fund Levy						-	9,286
Depreciation	11					-	-
Other Expenditure		8,949				8,949	14,413
Grants and Donations			20,000			20,000	15,000
Contributions to District Advance Fund			25,723			25,723	19,163
Total		**570,413**	**46,642**	**127**	**21**	**617,203**	**637,521**
Net income/(expenditure)		(95,385)	(41,628)	512	101	(136,400)	(17,340)
Transfers between funds	17	430,451	(430,451)				
		335,066	**(472,079)**	**512**	**101**	**(136,400)**	**(17,340)**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	-
Gains/(Losses) on investment assets			22,716	4,627	1,008	28,351	(3,629)
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**335,066**	**(449,363)**	**5,139**	**1,109**	**(108,049)**	**(20,969)**
Reconciliation of funds:							
Total funds brought forward		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Total funds carried forward		**3,076,950**	**9,670**	**75,700**	**11,657**	**3,173,977**	**3,282,026**

Balance brought forward from last year		
Offerings/Gifts - received for External Organisations	0	0
Offerings/Gifts - passed to External Organisations	0	0
Balance carried forward	0	0

Huddersfield Circuit **Circuit No 27/35**

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	28,350				28,350	15,000
Charitable activities						-	-
Assessments or share		498,330				498,330	509,649
Other	5	9,915				9,915	13,273
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	24,120	5,961	885	153	31,119	28,502
Capital receipts		3,341	45,599	3,527		52,467	246,387
Total		**564,056**	**51,560**	**4,412**	**153**	**620,181**	**812,811**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	362,587				362,587	332,479
District Assessment		110,248				110,248	106,432
Methodist Church Fund						-	-
Admin, telephone & travel		27,538	744	127	21	28,430	36,007
Insurance, utilities, etc		26,478				26,478	22,705
Maintenance on manses		21,428				21,428	30,282
Expenditure on other Circuit property		30,488				30,488	41,001
Connexional Property Fund Levy			9,286			9,286	121,379
Depreciation	11					-	-
Other Expenditure		14,413				14,413	18,375
Grants and Donations			15,000			15,000	15,800
Contributions to District Advance Fund			19,163			19,163	12,014
Total		**593,180**	**44,193**	**127**	**21**	**637,521**	**736,474**
Net income/(expenditure)		(29,124)	7,367	4,285	132	(17,340)	76,337
Transfers between funds	17	42,950	(42,950)				
		13,826	**(35,583)**	**4,285**	**132**	**(17,340)**	**76,337**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	(23,125)
Gains/(Losses) on investment assets			(3,082)	(453)	(94)	(3,629)	2,592
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**13,826**	**(38,665)**	**3,832**	**38**	**(20,969)**	**55,804**
Reconciliation of funds:							
Total funds brought forward		2,728,058	497,698	66,729	10,510	3,302,995	3,247,191
Total funds carried forward		**2,741,884**	**459,033**	**70,561**	**10,548**	**3,282,026**	**3,302,995**

Huddersfield Circuit **Circuit No 27/35**

Balance Sheet as at 31 August 2021

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		9,475	29,830	7,160	46,465	202,991
Total fixed assets		2,394,892	9,475	29,830	7,160	2,441,357	2,597,883
Current Assets							
Debtors and Prepayments	13	42,196				42,196	38,507
Other						0	0
Trustees for Methodist Church Purposes deposits			195	39,925	4,497	44,617	331,850
Central Finance Board Deposits		427,086		5,945		433,031	182,784
Cash at Bank and in hand		312,868				312,868	241,872
Total current assets		782,150	195	45,870	4,497	832,712	795,013
Creditors and Accruals (due in under 1 yr)	14	100,092				100,092	110,870
Net current assets (liabilities)		682,058	195	45,870	4,497	732,620	684,143
Total assets less current liabilities		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026
Funds of the Circuit							
Unrestricted funds		3,076,950				3,076,950	2,741,884
Circuit Model Trust Fund (Unrestricted)			9,670			9,670	459,033
Restricted funds				75,700		75,700	70,561
Endowment funds					11,657	11,657	10,548
Total Funds		3,076,950	9,670	75,700	11,657	3,173,977	3,282,026

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(12,994)		422	(422)		(13,416)

Huddersfield Circuit **Circuit No 27/35**

Balance Sheet as at 31 August 2020

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		171,636	25,204	6,151	202,991	206,620
Total fixed assets		2,394,892	171,636	25,204	6,151	2,597,883	2,601,512
Current Assets							
Debtors and Prepayments	13	38,507				38,507	161,467
Other						0	0
Trustees for Methodist Church Purposes deposits			287,999	39,454	4,397	331,850	237,059
Central Finance Board Deposits		176,881		5,903		182,784	179,309
Cash at Bank and in hand		241,872				241,872	238,653
Total current assets		457,260	287,999	45,357	4,397	795,013	816,488
Creditors and Accruals (due in under 1 yr)	14	110,268	602			110,870	115,005
Net current assets (liabilities)		346,992	287,397	45,357	4,397	684,143	701,483
Total assets less current liabilities		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Funds of the Circuit							
Unrestricted funds		2,741,884				2,741,884	2,727,456
Circuit Model Trust Fund (Unrestricted)			459,033			459,033	498,300
Restricted funds				70,561		70,561	66,729
Endowment funds					10,548	10,548	10,510
Total Funds		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(10,061)		2,933	(2,933)		(12,994)

Huddersfield Circuit **Circuit No 27/35**

Cash flow statement for the year ended 31 August 2021

Statement of cash flows	2021	2020
Cash from operating activities		
Net cash used in operating activities	**(181,139)**	**70,366**
Cash flows from investing activities		
Dividends,interest and rents from investments	30,272	31,119
Proceeds from the sale of property,plant and equipment	0	0
Purchase of property,plant and equipment	0	0
Purchase of intangible assets	0	0
Proceeds from the sale of investments	184,877	0
Purchase of investments	0	0
Other	0	0
Net cash provided by investing activities	**215,149**	**31,119**
Cash flows from financing activities		
New borrowing	0	0
Repayments of borrowing	0	0
Net cash used in financing activities		
Change in cash and cash equivalents in the reporting period	34,010	101,485
Cash and cash equivalents at the beginning of the reporting period	756,506	655,021
Cash and cash equivalents at the end of the reporting period	**790,516**	**756,506**

Reconciliation of net income to net cash flow from operating activities	2020 £	2020 £
Net income for the reporting period (as per statement of financial activities)	(108,049)	(20,969)
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
(Gains)/losses on investments	(28,351)	3,629
Dividends, interest and rents from investments	(30,272)	(31,119)
Decrease/(increase) in stocks	0	0
(Increase)/decrease in debtors	(3,689)	122,960
Increase/(decrease) in creditors	(10,778)	(4,135)
Net cash used in operating activities	**(181,139)**	**70,366**

Analysis of cash and cash equivalent	2021 £	2020 £
Cash in hand	312,868	241,872
Short term deposit (less than 3 months)	477,648	514,634
Total cash and cash equivalents	**790,516**	**756,506**

Notes to the Accounts

1 Basis of Accounting

Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charties SORP (FRS 102)).

Public benefit entity

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

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are those which are held for a narrower purpose . There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

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.The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Content

The accounts are expressed in £Sterling, rounded to the nearest pound and both current and comparative periods cover 12 months.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011, the Charities SORP (FRS102) and other relevant regulations.

Going concern

Based on the monetary assets and resources available at 31 August 2021, the trustees believe that the Circuit is a going concern. The trustees have considered the impact of the Covid 19 pandemic on the charity. Whist acknowledging that its operations will continue to be affected in the year ending 31 August 2022, the trustees believe they have put suitable measures in place to ensure that the charity wiill continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financiial statements of Churches within the Circuit are not consolidated into these financial statements.

Income Recognition

Income is brought into account when the Circuit becomes entitled to the resources, the trustees are reasonably certain they will receive the resources and the monetary value can be measured with reliability. In accordance with the Charities SORP (FRS102), the monetary value of the time of volunteers is not recognised.

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 Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Taxation

As a registered charity the circuit is exempt from direct taxation on surpluses arising from its principal activities and associated income.

Investment properties are stated at their Buildings Insurance Value at 31 August 2015 as their deemed cost in accordance with the guidance issued by the Methodist Church Accountancy Support Group. An annual impairment review is carried out by the trustees. There have been no revaluations of manse properties during the year.

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.

Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Donations	10,000			**10,000**	**28,350**
Legacies	-			-	-
Total	**10,000**			**10,000**	**28,350**

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Lettings Catherine Close	13,240			**13,240**	**8,775**
Lettings Town End Avenue	12,000			**12,000**	-
Circuit Youth Group	-			-	-
Charitable activities - Other	145			**145**	**1,140**
Total	**25,385**			**25,385**	**9,915**

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Lettings (Property name)					
Miscellaneous					
Total	-	-	-	-	-

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Central Finance Board	1,497			1,497	1,120
TMCP		3,371	761	4,132	6,999
Realised gains on investments		1,643		1,643	-
Lettings Wellhouse School	23,000			23,000	23,000
Total	**24,497**	**5,014**	**761**	**30,272**	**31,119**

8. Payment to Trustees

		This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£	Nil	Nil
Number of trustees who were paid expenses		Nil	Nil
Nature of the expenses			
Total amount paid	£	Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£	2,400	2,400
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£	Nil	Nil

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£	276,166	275,361
Employer's National Insurance costs	£	23,856	23,018
Pension costs	£	64,312	62,624
Apprentice Levy	£	1,444	1,584
Total staff costs	£	365,778	362,587
Average number of staff employed during the year were:		13.0	13.0

uddersfield Circuit

Circuit No 27/35

l Tangible Fixed Assets

ost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
alance brought forward			2,194,892	200,000				2,394,892
dditions								
evaluations (+/-)								
sposals (-)								
ansfers * (+/-)								
alance carried forward			2,194,892	200,000				2,394,892
ccumulated depreciation								
**Basis			SL or RB	SL or RB	SL or RB	SL or RB		
** Rate								
alance brought forward								
epreciation charge for year (-)								
evaluations (+/-)								
sposals (-)								
ansfers* (+/-)								
alance carried forward								
et book value								
ought forward	-	-	2,194,892	200,000	-	-	-	2,394,892
arried forward	-	-	2,194,892	200,000	-	-	-	2,394,892

The "transfers" row is for movements between fixed asset categories.

' Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, epreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

12 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 polity as determined by the Methodist Conference.

Analysis of investment movements

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,		46,465	202,991
Securities not listed on a recognised Stock Exchange			
Other investments			
	Total	46,465	202,991

Change in investment values

Carrying (market) value at beginning of year		202,911	206,620
Add: additions to investments at cost			
Less: disposals at carrying value		184,797	
Net gain/(loss) on revaluation		28,351	(3,629)
Carrying (market) value at end of year		46,465	202,991

13. Analysis of current assets

	This year	Last year
Debtors and prepayments	£	£
Accrued income		
Other debtors	42,196	38,507
Total debtors and prepayments	42,196	38,507
Analysis of cash at bank		
Bank balance held in HSBC current account	312,868	241,872
Total Cash and Bank	312,868	241,872

14. Analysis of current liabilities and long term creditors

Pre paid assessments	90,202	102,190
Trade Creditors		
Other Creditors	9,890	8,680
Total Current Liabilities	100,092	110,870

15. Capital Commitments and Contingent Liabilities

At 31 August 2021 the Circuit has capital commitments as detailed below

Pioneer Ministry (Phase 2)	85,741
Huddersfield Mission £20,000 for 3 years from Sep 20	40,000
Fund to bring Honley Manse up to required standard	36,535
Conversion of space to Circuit Office at Outlane	3,700
Total Capital Commitments	165,976

At 31 August 2021 the Circuit has contingent liabilities as detailed below

To obtain outline planning permission for the development of Parkwood Methodist Church authorised at the March 2018 Circuit Meeting	30,000
Spent in year ended 31 August 2018	5,172
Spent in year ended 31 August 2019	1,104
Spent in year ended 31 August 2020	11,037
Spent in year ended 31 August 2021	4,105
Remaining at 31 August 2021	8,582

Huddersfield Circuit

Circuit No 27/35

16. Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
	Totals					

Repayment due

									Totals
Due within 12 months	31/08/2022								
Due between 1 and 5 years	31/08/2023		31/08/2024		31/08/2025		31/08/2026		
Due later than 5 years									

Note: the two totals X and Y must agree

Huddersfield Circuit **Circuit No 27/35**

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,741,884	475,028	570,413	430,451	3,076,950	
CMTF	459,033	27,730	46,642	-430,451	9,670	
Totals	3,200,917	502,758	617,055		3,086,620	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Various Trust Funds	64,658	5,224	127		69,755	
CFB Graveyard account	5,903	42			5,945	Maintenance of graveyards
Totals	70,561	5,266	127		75,700	

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Trust 614	CFB Managed Mixed fund	6,032	80	Income retained in each Trust as a Trustee investment fund
Trust 2134	Trustees Income Fund	67	1	
Trust 4234	Trustees Income Fund	2,242	7	
Trust 6022	CFB Managed Mixed fund	1,567	21	
Trust 7558	CFB Managed Mixed fund	401	5	
Trust 2282	Trustees Income Fund	299	1	
Trust 14194	CFB Managed Mixed fund	1,048	6	
	Totals	11,656	121	

The reasons for the transfers between funds were as follows:

A transfer of £41201 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Pioneer Ministry

A transfer of £3546 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Chinese Fellowship

Additional transfers were made from the Circuit Model Trust Fund to general unrestricted funds to mitigate the financial impact of the Covid Pandemic. This has provided for a 3 month assessment holiday for all churches. In addition, it has allowed for a zero inflation increase policy for church assessments for a four year period (2019-2023) and to absorb the, as yet not fully quantified, impact of six churches being closed (2019-2022)

Huddersfield Circuit

Circuit No 27/35

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2021
			£	£	£	£
Total			0	0	0	0

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2020
			£	£	£	£
Total			0	0	0	0

Huddersfield Circuit **Circuit No 27/35**

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2020 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 [signature] Date 12/03/2022

Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2021 ~~was/or~~ will be* presented to the Circuit Meeting at its meeting on

and were approved.

Signature of the Chair of the meeting [signature]

Name of the Chair of the meeting PETER CATFORD

Date 03/06/2022

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2021

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

** Please delete or circle as appropriate*

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D M Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUDWORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	12/07/22

** Please delete or circle as appropriate*

HUDDERSFIELD METHODIST CIRCUIT

England & Wales - Charity number 1134385

Accounts

1. Objectives and activities

In setting our objectives and planning our activities, the Huddersfield Methodist Circuit Meeting (under the leadership of the Circuit Trustees) usually meets four times in each year, and has given careful consideration to the Charity Commissioners' general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The Huddersfield Methodist Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". It encourages churches and individuals to "offer Christ" to others as a life-enhancing experience. It seeks to "enable discipleship" by encouraging churches and individuals to engage in life-long faith exploration and development as an integral part of their discipleship. Staff and circuit stewards work closely together as the Circuit Leadership Team.

The circuit produces a preaching plan four times a year to ensure regular acts of worship take place at each of the 25 Methodist Churches and 3 Local Ecumenical partnerships in its geographical area. These are open to all people without charge. The number of churches in the circuit may reduce over the coming year as a result of the closure process. During the Covid crisis the plan was suspended and significant worship took place on line and through circulation of written services to those unable to connect on line or by phone to Zoom services.

Our main areas of work are Mission, Ministry, and Management though we recognise that all our work is mission based.

2. Achievements and performance

The principal purpose of the Circuit is to act as a supporting body to the Churches, and to interface to Yorkshire West Methodist District and the Connexion.

Under the heading *Collaborative arrangements with connected charities* there is information on how we obtained our funds. In this paragraph we show how they were spent. The money collected, or available for dissipation, was used to support Churches throughout the Circuit with their work in their local communities and to subsidise the administrative costs of the Circuit. In 2019 20 the Circuit paid grants out of the General Fund that totalled £15,000, the funding of these being made by drawing on Circuit reserves.

The policy of the trustees on grant making is to ensure that all applications can demonstrate public benefit, pass a test of sustainability, show that there is commitment from the applicant organisation (*e.g.* the Circuit grant is a minor part of the total funding) and show imagination and creativity as well as a perceived need for that for which the grant is being applied.

Details of the grants for the 2019 20 financial year are:

- Grant to the Huddersfield Mission of £15,000 in 2019-20 (year 3 of 3) to support its work among the less advantaged.

In addition, as a result of agreements recorded at previous Circuit Meetings the Circuit funded from its reserves

- £39,719 for the work of Pioneer Ministry within the Circuit (year 5 of 5) in 2019 20
- £3,232 towards the Chinese Lay Worker post with further funding currently approved by the circuit meeting for a further two years
- £5,000 loan to Leeds Methodist Mission to be paid back in 5 years' time at the latest.

- District Levy. As per Methodist Connexional rules the sum of £19,163 was transferred to Yorkshire West District Funds on 1.9.19, the sum being dependent upon the level Circuit Funds. (Calculation basis: First £100,000 at 2.5%, £100,000 to £250,000 at 5%, above - £250,000 at 7.5%). The funds from each circuit are pooled to form a District Grants Fund and applications can then be made to the District by Circuits, Churches, and other bodies to obtain grants for worthy causes.

The Circuit has no budget for the making of grants and they are funded currently from circuit reserves.

The Circuit Meeting of 14th June 2016 approved Grants to Huddersfield Mission of £15,000 per annum for 3 years commencing 6.9.2017 to help to provide some measure of stability for its future. The circuit meeting has subsequently approved grants to the Huddersfield Mission of for three years of £20,000 per annum commencing September 2020 i.e. £60,000 in total.

Circuits and Churches that have received grants from the Circuit will show in their own Trustees' Annual Reports (where these are required to be prepared) details of the outcome of the activities undertaken as a result of receiving the grant.

The work of mission is central to our working together, and in addition to the work of the 'The Mission' and the individual churches, we reach out together as a circuit through the work of Ministry and lay staff. We include Candidates for Ministry and Local Preaching under this heading. The circuit has a Social Justice Group which seeks to progress charitable projects across the circuit.

A "Children and Young People's Group" works to provide activities for young people.

3. **Circuit Focus activities**

Pioneer Ministry – Tim Moore

September 2019 was full of promise. The Blackbird Project was now well established and I was looking for new pioneering avenues to take. The Monday and Thursday mindfulness groups were steady and had new people coming along with interest being shown by people we hadn't met before.

Working with others across the district was now beginning to flourish. As well as assisting the Leeds Methodist Mission's new venture with mindfulness, plans were well underway to work with others in the country on a wellbeing plan. The added dimension of a listening/bereavement service in the circuit was now more than an idea.

The New Year saw these plans take shape only to be halted in March by the pandemic. New thinking was now needed and courses and the mindfulness weekend were cancelled. It was necessary to envision the sort of service we could provide after lockdown and get myself trained to meet the emerging needs.

I instantly began Zoom mindfulness classes which maintained the groups we had established.

I put the mindfulness 8-week course onto Facebook and YouTube which meant recording more than 26 videos and uploading them. These were then advertised on Facebook and we have had people we wouldn't normally come on a course accessing them from their home. Many more people were now hearing and liking the Blackbird Project.

I finished my mindfulness teacher-training and became an accredited teacher. I also trained with the South Yorkshire Chaplaincy and Listening Service to become an accredited listener. This now offers

us the opportunity to offer a listening service to those in and outside the church. I act as a listener on a regular fortnightly basis via Zoom sessions.

My management group tasked me with writing a wellbeing course. I was well under way with this when I was blessed to make contact with an academic author and psychotherapist who has helped me tremendously. At this time, I have two experimental courses of the Living Well course running. They are due to finish in early December 2020 when the results will be critically reviewed.

I will also be involved with the probationers retreat and will be leading their online retreat in early January 2021

The pandemic has caused the project to stop and ask itself some hard questions and critically examine whether we are still true to our John 10:10 mission statement, ***'I have come that you might have life and have it to the full'.*** I am glad to say that we are.

Children's Work Coordination – Suzanne Bridges

As for all, facing the challenges of Covid-19, has meant that work for the second half of the year has looked somewhat different.

Children's Camp – *Blast Off!* at Lindley Methodist Church, Sat 28th-Sun 29th September. This was attended by 14 children, representing 7 different churches from around the Circuit. Subsequent follow up events – Leaders' Celebration meal and Children's New Year's Party (open to all children around the Circuit).

Christmas Journey – An immersive experience of the nativity story, created and run for local school children. Led up on this new project, working in conjunction with Meltham Churches Together and Rev Andrew Marchington. Covered 3 days with 3 different schools of multiple classes visiting.

Godly Play – School Godly Play work has been expanding, with visits to several schools, covering Y1-Y4 pupils. Unfortunately, with the closing of schools in March, all of the Spring and Summer bookings had to be cancelled. School assembly visits happening pre-Covid.

Godly Play with Older People in Care Homes – this new project development had just begun prior to Covid, including 2 Godly Play visits to Bradley Court (MHA), sharing the stories of The Flood and the Ark and Creation.

Outlane – regular commitment to monthly Messy Church, weekly Toddler Group and SHOut holiday club. With the exception of SHOut, the other activities are ongoing over Zoom platform during Covid. Additionally set up a Facebook Page for Outlane Toddler Group.

Marsden – Prior to Covid, weekly commitment to Tiny Tots and involvement with Messy Church, running on a seasonal basis. Currently, contact with these families is via Facebook Messenger - group created.

Pastoral – Took on a pastoral role at Dalton St Paul's during Rev Tim F's Sabbatical, offering support via regular phone calls. Also extended this role to leaders/helpers of Church groups I'm directly involved with (Outlane, Marsden, Godly Play team...) during Covid.

Other – In Touch (continuing to take responsibility for the lead, supported by Roz as co-editor), Circuit & staff meetings, involvement with District Children's, Youth & Families' Workers meetings, Pilots at Kirkheaton (once per half term – pre-covid) and also a member of SACRE (Standing Advisory Council for Religious Education).

CPD – Schools Welcome Training, Joined Up Conference & Psychological First Aid (PFA) training.

Youth work - Chris Mason

Covid-19 has largely affected the youth work within the circuit. However, before the pandemic started we were building on the youth work that has been developing over a number of years, working with local schools and Kirklees college providing support, assemblies and chaplaincy in these place. This was on top of youth group and activities.

Just before the first national lockdown we had a group of 20 take a trip to Blackpool pleasure beach as the first of three planned activities before the end of summer 2020. This was not meant to be however the trip to Blackpool went extremely well.

The pandemic has brought new challenges with youth groups moving online, something that has worked well, more pastoral calls and further engagement with young adults. Meeting young adults online that have moved from the youth work into uni life proved vital when the pandemic hit them extremely hard. This is continued connection has been a really positive feature of the last year.

Continuing forward we are looking for more way to engage with young people in the ways we are able. Furthermore, deepening connections with young people are currently engaging with and trying to maintain relationships with the organisations that we have developed long standing connections with whilst things are so highly pressured.

Chinese Fellowship – Wei Lu

The Chinese Fellowship continues to grow. A vibrant group meets at the Mission on a Sunday afternoon with a strong youth contingent alongside the adult worshippers. A wide variety of preachers have contributed to worship at the Chinese Fellowship.

The Covid crisis has resulted in virtual services similar to those throughout the circuit.

Mission – Paul Bridges

Huddersfield Mission is grateful for the support received from the Huddersfield Methodist Circuit. We are a local faith-based, and Methodist Charity with its roots in the Huddersfield Methodist Mission founded in 1906. We provide a wide range of support to people but always seek to address the immediate and the underlying issues. This means that we provide practical help and support like advice, meals, and clothing, but also try to build people's confidence, learn new skills, and speak out on issues of social policy. The year September 2019 to August 2021, has of course been one of two halves. In the first half of the year, we continued to provide our normal range of services and activities but then in March, Covid meant that we had to adapt and change. Our cafe has become a takeaway and is also cooking ready meals. Our advice service has become predominantly telephone-based, and our activity groups have operated via mail and by Facebook videos. We have also taken a leading role in the local area of Tolson in providing specific support to local people who are in need because of Covid restrictions or lockdown. We continue to be focused on Serving People, Changing Lives.

Circuit Finance and Property

The Circuit Leadership Team oversees the general Circuit Finance and Property activity and formally reports in to the Circuit Meeting. The team constantly reviews resources in personnel, property, and finance to further the mission and work of the circuit. It will oversee Lay Employment issues, and manage circuit funds. Invitations, grant and property consent applications are considered by this team prior to a formal decision at the circuit meeting.

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have borne in mind the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Huddersfield Methodist Circuit Boundaries

The Huddersfield Circuit extends to Outlane, Mount, and Cowcliffe to the north and extends west into the Colne valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, Scholes, and Gatehead. The ministry of the Circuit is centred around 28 worshipping Christian congregations, with a combined membership of 1063 (as of October 2019).

Plans for future years

i Ensure that any local issues are dealt with sympathetically, fully and in a timely manner.

ii Ensure that all those within the Circuit required to attend the Safeguarding Leadership Module do so.

iii Encourage the work of the Pioneer Ministry initiative across the circuit.

iv Encourage attendance at the Circuit Social Justice Group, the Children's and young people's Group and encourage the work of these groups.

v Encourage initiatives for mission in Churches within the Circuit.

vi The congregation of Parkwood Church now meets for services at St Marks Parish Centre whilst the obtaining of planning permission prior to the sale of the Parkwood church building is continuing. Approximately two thirds of circuit approved finance for this initiative has been spent. A decision on whether to continue the attempt for residential planning permission prior to sale, or to go straight for sale without planning approval, will be taken by end 2020.

vii Hade Edge closed for worship in June 2018. Final accounts have now been closed. Options for the future use of the building are being explored. Ownership title has now been obtained for the Hade Edge land. The area of ownership can be split into 3 separate categories. The 1st area is expected to be listed for sale during the next financial year.

viii A number of circuit graveyards require significant maintenance and the circuit has invested significant effort and funding to progress this task over this and previous financial years. Future expenditure is now expected to consist of general maintenance and upkeep.

xi Provision of support to the Chinese Fellowship which meets at The Mission in Huddersfield

4. Financial Review

During the 2019 20 financial year the Circuit received total income of £620,181 (compared to the 2018 19 figure of £812,811), and its expenditure for 2019 20 was £637,521 (compared to the 2018 19 figure of £736,474).

The actual income for 2019 20 was very close to the budgeted income of £619,906.

The income from the Catherine Close manse was lower than budget at £8,325. This was due to the tenants leaving in May 2020. New tenants have now been found.

Rev Sue Burton reduced her hours to 66% from January 1st 2020 which contributed to the small underspend in stipends during the full year.

The circuit meeting agreed to continue Pioneer Ministry work for a further three years from 2021 22 onwards using the funds raised by the sale of Crosland Hill Methodist Church and this expenditure continues as planned.

Deighton graveyard was sold, resulting in proceeds of £44,770 with £8,954 paid as the Connexional Property Levy.

During the year activity to source a replacement manse for Wakefield Road, sold in the previous year, was put on hold. It is now expected that a replacement manse will not be required. This has been reflected in the commitments reduction highlighted in the reserves policy. Consequently, the CPF levies paid for the sale of Wakefield Road, Matthew Grove and Gilroyd Lane over the past 5 years will no longer be refundable in the future.

The CPF Manse Levy is collected by Trustees for Methodist Church Purposes (TMCP), and is returned to the Circuit if a replacement manse is purchased within 5 years.

A CPF levy of £19,163 was collected on 1.9.2019 by TMCP on behalf of Yorkshire West District this money being used to support grants to worthy causes across the Yorkshire West Methodist District.

In terms of circuit expenditure stipends, salaries & pension costs were up by £30,108. This was due to the replacement of Rev. Sally Spencer, reduced slightly by Rev. Sue Burton reducing her hours as previously mentioned.

Significant progress has been made over the financial year in respect of graveyard maintenance.

Expenditure on other circuit property totalled £33,354. This includes £2,866 for quinquennial inspections which was lower than normal and budget due to the Covid restrictions on inspection activity. It is expected that there will be greater expenditure over the next two financial years before returning to the normal annual average expenditure.

Manse maintenance was £21,428 which was just above budget.

The circuit has received funding from Methodist Connexion of £10,000 towards funding the church worker / lay pastor for the Huddersfield Chinese Community Ministry. The grant offers funding of £10K per annum for 5 years towards this project. The circuit has also received funding in September 2019 of £7.5K from Yorkshire West District to cover a period of 3 years (This was paid as a lump sum for the circuit to use for the Huddersfield Chinese Community Ministry as it saw fit over the 3 years from September 2018). Wei Lyu (known as Vivi) joined the circuit on 25.2.2019 as church worker / lay pastor for the Chinese Fellowship.

There were no holidays carried over by circuit staff (ministers and lay) from the 2019 20 financial year into the 2020 21 financial year, so there was no need to accrue for carried over holidays in the 2019 20 accounts.

The trustees of the Circuit have every reason to believe that the Circuit is a going concern, principally because the majority of Churches continue to meet their assessments and the Circuit has adequate reserves to cover a shortfall in anticipated income. There are no subsidiary undertakings.

Trustees are aware of the financial challenges facing churches due to the Covid crisis, especially where churches rely on significant income from hiring out of their premises to external groups and use of their buildings for fund raising purposes. It is expected that this crisis will continue into the 2020 21 financial year but come to an end during that year. Some of the aforementioned reserves may be required to support some churches through the crisis. It is reasonable to expect that current reserves will be sufficient for this purpose.

The circuit has nine manse properties at 30 Elmfield Road, 16 Dartmouth Avenue, 213 Scar Lane, 4 Catherine Close, 28 Holly Grove, 15 Priestley Grove, 44 Town End Avenue, 6A Marsh Lane, and 7 Mullion Avenue.

The circuit continues to hold and maintain Graveyards at Deighton, Upper Wellhouse, Jackson Bridge, and Hinchliffe Mill which require ongoing maintenance, and the condition of the graveyards has significantly improved over the reporting period. The Circuit Meeting has agreed a budget to commence carrying out further necessary work over the next 12 months. Parkwood and Hade Edge graveyards have now been added to the list of circuit graveyards.

The Circuit has land at Fenton Road, Lockwood. During the year the lengthy legal dispute to ensure continued access to the circuit land was completed successfully. Plans will be developed for future use of the land in conjunction with Kirklees council who own adjoining land.

The Circuit has the following principal sources of funds:

- Interest on investments
- Assessments on the Churches within the Circuit
- Income on land used by Wellhouse School. This lease is currently under renegotiation

These sums are used to administer the Circuit and provide ministers and lay staff to support the work of the churches.

The Circuit has no budget to provide grants to Churches, Charities and individuals in the Circuit, and any such agreed grants come from Circuit Reserve Funds. Such grants as are approved by the Circuit Meeting are so that Churches, Charities and individuals in the Circuit may embark on or continue with projects that fulfil the mission of the Circuit by bringing more people to Christ or by providing facilities that might enable this to happen.

Manse valuations

The CLT meeting held 12th November 2020 agreed that the values of all manses should remain unchanged in the 2019/20 accounts. This was due to no manses having had quinquennial inspections during the financial year.

Investment Policy & Performance

To comply with Methodist Standing Orders, 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. Huddersfield Methodist Circuit trustees' investment policy is aligned with that of the CFB and TMCP because these organisations take into consideration the social, environmental and ethical considerations, 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 good rates of interest.

There are no bench marks for the expected returns or appreciation on investments at TMCP and CFB. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a

rate of return on investment – both by way of dividend and capital appreciation – is obtained at least as good as market rate considering the Circuit's low appetite for risk. The total return achieved on the invested funds of Huddersfield Methodist Circuit was 1.36% for the year.

Reserves Level & Policy

As at 31.8.19 Debtors and Prepayments were £38,507.

The Circuit has a reserves policy covering all its unrestricted funds which is reviewed annually. Although grants are made annually out of the Model Trust Fund (MTF), it is recognised that some grants will be paid by annual instalments and that there will be applications repeated in future years. The trustees seek to ensure that there is sufficient in the MTF to meet these anticipated requests and the trustees now recognise future grants as liabilities on the Balance Sheet.

Circuit Model Trust Funds (CMTFs) are invested and therefore not secure and it is judged prudent to retain a buffer against this funding volatility as mentioned above. Furthermore, some Churches may find it difficult to meet their future assessments, especially during this current Covid crisis. Trustees will take this into account when setting the Circuit's budget for 2021-22. It is expected that the MTF will decrease, year on year, in the foreseeable future.

The reserves held at the end of the year were as follows:

Unrestricted funds	**£**
Central Finance Board, CFB	176,881
Circuit Model Trust Fund – Trustees Interest Fund	287,999
Circuit Model Trust Fund – Managed Mixed Fund	171,636
Designated Graveyard Fund	0
Cash at Bank and in hand	241,872
Total unrestricted funds	**878,388**
Restricted funds	
TMCP	39,454
TMCP Investments	25,204
Central Finance Board, CFB	5,903
Total Restricted Funds	**70,561**
Endowment funds	
Endowment Funds	4,397
Endowment Investments	6,151
Total Endowment Funds	**10,548**
Total funds	**959,497**
Total undesignated and unrestricted funds	**878,388**

Less Committed Reserves	
Pioneer Ministry Phase 2	126,728
Huddersfield Mission £20,000 for 3 years from Sep 20	60,000
Funds to bring Honley Manse to required standard	36,535
Chinese Fellowship	3,546
Total Capital Commitments	**226,709**
*B*alance of sum agreed for Parkwood	11,583
Uncommitted reserves available	**639,996**
Total expenditure	637,523
CPF Levy	9,286
Normal expenditure	**628,237**
Per month	52,353
Number of months	**12.2**

The Circuit aims to hold a minimum of 6 months of operational expenditure in its general funds less the committed costs of the circuit which are detailed above. The details of this calculation are recorded separately in the Huddersfield Circuit Reserves Policy which is reviewed and agreed annually by the Circuit Meeting.

All funds are separately invested either with CFB or TMCP. No money is directly invested in securities or other forms of investment.

Going Concern – Covid 19 assessment

The trustees have considered the impact of the Covid 19 pandemic on the charity. Whilst acknowledging that its operations will continue to be affected in the year ending 31 August 2021, the trustees believe they have put suitable measures in place to ensure that the charity will continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Purposes of the funds

General Fund: this provides a reserve in case of major unforeseen expenditure in administering the Circuit.

Circuit Advance Fund: this provides much-needed grants to assist in the work of Pioneer Ministry, the Huddersfield Mission, and other work within or supported by the circuit.

Collaborative arrangements with connected charities

The Yorkshire West District's main source of funding was the assessments obtained from each Circuit within the District based on the membership and staffing levels of the District and this was used to defray most of the cost of administering the District and contributing to the Connexion. For 2019 20 the Huddersfield Methodist Circuit paid the Yorkshire West District an Assessment which amounted to £110,248 (2018 19: £106,432).

The District obtains from each Circuit with a reserve, a levy known as a Circuit Model Trust Fund (CMTF), which is based on the size of the Circuits' CMTFs at the start of the Connexional year (01 September). In 2019 20 this sum from Huddersfield Methodist Circuit was £19,163 and 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 received by the District as agent are not recognised as an asset 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.

5. **Trustees responsibilities**

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Circuit'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 applied 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 Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Circuit and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Circuit and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Circuit's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Training in the responsibilities of trustees is offered to all new trustees soon after their appointment.

Risk

The Circuit is largely risk averse but, especially in making grants to entities embarking on new and imaginative initiatives, the Circuit is prepared to underwrite considered risks.

Risks are managed by being aware of them, quantifying their impact not only in cost terms but in possible reputational or structural damage, laying them off through an insurer and minimising them by not taking them or by setting up control systems that timeously report any significant change in the risk.

The risks outlined below resulted from a review at the Circuit Leadership Team Meeting and a subsequent circuit meeting during the previous financial year. These risks remain and have been updated below to take account of the Covid crisis.

i) The circuit relies upon the assessment received from churches to fund its staff and other commitments. A significant reduction in the number of churches could affect the circuit's ability to carry on as a going concern as it is committed to funding its minsters and lay staff, and inflation increase. The likelihood of the risk occurring was viewed as low for the previous year, but the impact was viewed as high if it came to fruition. It is expected that a number of churches could close due to the negative impact of Covid on finances and congregations. However, with sufficient notice, the circuit should be able to mitigate the impact by management of staff numbers to suit any reduction in churches.

ii) Safeguarding processes and procedures are in place both at church and circuit level. There is a risk of funds being required should safeguarding identify that abuse has happened. The first port of call would be normally be insurance policies, but they will only pay out if the policies have been followed. Primarily most of the risk lies with churches. From a circuit viewpoint the risk is viewed as low but the impact would medium to high.

iii) Risk from Closing Churches – risks medium
   (a) If don't properly manage the closure process
   (b) If, over next 5 years say 5 to 10 churches decide to close, and each church requests speculative funding to maximise sale value, this could impact circuit reserves in the short term.
   (c) Reduction in the circuit assessment – impact on churches and resources
   (d) Interim maintenance and change of use costs associated with sale or alternative re-use of the buildings.

The advice from District and Connexion is that planning permission should be obtained for change of use prior to the sale of any closed churches in order to facilitate a fair sale price, and to ensure that such buildings are utilised for the future.

In the case of Parkwood Methodist Church, the circuit has agreed to provide a budget of up to £30K for this process to take place, which would be recovered downstream post sale of the building. This planning work is ongoing.

Experience during 2019 20 has been that this process is difficult, expensive and carries significant risk of planning refusal. It is also clear that the financial benefit from planning gain can potentially be accessed through innovative sale contracts such as overage clauses. The circuit will mitigate its future risk from management of closed church sales as necessary.

Early indications are that the likelihood of the risk occurring is viewed as high for the coming year, but the impact is viewed to be medium to low if it came to fruition.

Crosland Hill has ceased to worship and its building sold. Hade Edge has ceased to worship and decisions are in the process of being made about the future of the Hade Edge buildings.

Graveyard Funds

The June 2018 circuit meeting requested that a way be found to transfer unspent graveyard maintenance funds from 2017 18 into the 2018 19 financial year and to this end a designated graveyard fund of £20,000 was established at 31 August 2018. This was fully spent in the year ended 31 August 2019. Graveyard expenditure risk remains but is believed to be manageable through regular maintenance now that the large, one off, expenditure has occurred. Hinchliffe Mill graveyard has its own separate fund.

6. Structure, governance and management

The Circuit is an unincorporated association and is 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 Commissioners on 1 February 2010.

Structure

Circuits are the coordinating 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 are made at or ratified by the quarterly Circuit Meetings. A District is the coordinating 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 Methodist Churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. 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.
3. Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
4. The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
5. 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.

Purpose of the District and Circuit

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Church.

The purposes of the Methodist Church are and shall be deemed to have been since the date of the union the advancement of:

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and
b. any charitable purposes for the time being of any connexional, District, Circuit, local or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this Circuit is to advance the mission of the Church in the area encompassed by the churches in the circuit. The Huddersfield Circuit has two broad focal points: "Offering Christ" and "Enabling Discipleship". The Circuit extends to Outlane, Mount and Cowcliffe to the north and extends west into the Colne Valley as far as Marsden. To the east the circuit extends to Kirkheaton, Lepton, and Bradley, and in the south to include Shelley, Holmfirth, Scholes, and Gatehead.

The ministry of the circuit is centred around 28 worshipping Christian congregations, with 2 other churches (Hade Edge and Crosland Hill) having ceased to worship and being part of the formal closure process. The Circuit supports the churches

- by providing opportunities for Churches to work together and support each other
- by offering to Churches resources of finance, personnel and expertise.

The Circuit serves the Local Churches and District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

Governance

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

The members of the Circuit Meeting (CM) are annually appointed by a vote of each Church Council for a continuous term not normally exceeding six years. The Superintendent Minister is *ex officio* chair of the CM. Other members of the Circuit Meeting are Circuit Staff, Circuit Finance Officers, Circuit Stewards, and such persons as the Circuit Meeting agrees to co-opt.
When a position becomes vacant on the Circuit Meeting, nominations are invited from ministers and lay members of Circuits within the Circuit. The Superintendent Minister then shares with nominees what the roles involve. If they wish to be considered for a role, their names and reasoned statements are taken to the Circuit Meeting for appointment. Members may be either ministers or lay people attending Churches in the area covered by the Circuit.

The Circuit Meeting normally meets four times per year and deals with routine and exceptional matters. It oversees the work of Grants, finance, property, the Circuit office, the Circuit manses, stationing, safeguarding, authorisations for local preachers to preach, and local preacher training.

Responsibilities of the Circuit

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

ii to encourage ecumenical co-operation

iii to act in an executive capacity in matters remitted to the Circuit by District

iv to keep within its purview all Circuit concerns not dealt with elsewhere

v to contribute and respond, as the case may be, to the development of District and 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

vi to be aware that the stipend of the Superintendent and Ministers is set – currently by reference to the change over a year in the Consumer Price Index and to the annual change in the Average Weekly Earnings Index – using a formula that was agreed by the Methodist Conference for all ministers within the Connexion

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

7. Reference and administrative details

7.1 Name of the charity

Huddersfield Methodist Circuit

7.2 Charity registration number

1134385, registered in England and Wales

7.3 Principal Office

16, Dartmouth Avenue

Almondbury

Huddersfield

HD5 8UR

01484 423574

http://www.huddersfieldmethodists.org.uk/

7.4 Superintendent of the Circuit

Rev David Bidnell

7.5 Circuit Treasurer

Mr Neil Ward from 9 September 2019. Previously Mr Mike Richardson from 14 March 2013

7.6 Names of trustees

The following served as trustees throughout part or all of the year 2018-19 or were trustees at the time of this report being approved:

Rev David Bidnell	Superintendent	Rev Jo Brown	Rev Tim Francis

Rev Sue Burton	Rev Sue Pegg		Rev Tim Moore
Rev Sally Spencer	Rev Helen Roberts	Chris Mason	Youth Worker
Rev Nancy Ndoho	Rev Roz Page	Suzanne Bridges	Children's Worker

Supernumerary

Rev John McCarthy — Rev Richard Thompson

Circuit Stewards

		Hilary Deakin	Jean Delaney
Barbara Hutchinson	Audrey Kershaw	Mr Mike Richardson	Kath Beetlestone
Craig Nixon (Property)			Glenys Vere
Angela Ward			

Alex Oldham	Circuit Meeting Sec	Hilary Turner	Cct Finance Officer
David Brook	Local Preachers' Sec	Neil Ward	Cct Treasurer
		Peter Lockwood	Cct Finance Officer
David Joyce	Local Preachers' Rep	Peter Beetlestone	District Fair Trade Conv
Lesley Baxter	MWinBritain Rep	Barry Lee	Mission
Liz Bishop	Safeguarding		
Jean Delaney	Safeguarding		

Almondbury	Sandra Oldroyd	Jennifer Prewett	Alex Crosse
Bradley	John Beaumont	Ronnie Lucas	Janet Lawrence
Brockholes		John Gaukroger	Eileen Littlewood
Cowcliffe	Joyce Swallow	Nicki Smith	Sue Ralph

Dalton	David Harling	Karen Morris	
Fartown	James Day	John Beaumont	Hazel Chaney
Gatehead	Janet Hirst	Chris Stanley	
Gledholt	Nicky Hoyle	Beverley Broadhead	Elaine Moores
Golcar	Peter Chantler	Christine Heeley	Barbara Armitage

Holmfirth	Angela Ward		Pamela Chew
Honley	Jane Armitage		Bob Armitage
Kirkheaton	Laura Tunnacliffe	Eric Hutchinson	Susan Field
Lepton	Anne Murray	Helene Pickles	Sandra Auckland
Lindley	Liz Froom		Gifford Brown
Linthwaite	Linda Marshall	Jennifer Sutherland	Maureen Stead
Marsden	Ruth Sheldrake	Linda Osgood	
Meltham	Liz Noble		Lizanne Searson
Mount	Ken Ball	Ieuan Jones	Joan Bonser
Netherton	Freda Shaw	Katie Ealse	Nancy Pitchforth
New Life	Roy Squires	Nicola Lee	
Berry Brow	Dorothy Thompson	Catherine McLester	Carol Waters
Outlane	Brian Hibbert	Clifford Pilling	Anne Oldham
Parkwood	Gareth Beaumont	Anne Ivey	Sandra McSweeney
Scholes	Peter Lockwood	Roger Deakin	Fred Hollingworth
Shelley	Judith Rees	Janet Ashton	Ian Dyson
Shepley	Pauline Taylor	Avril Watson	Brenda Martin
Slaithwaite	Sandra Dalton	Wendy Redfearn	
Wooldale	Ray Crehan		Nigel Morris

The Managing Trustees for the Circuit are the members of the Circuit Meeting.

No trustee claims exemption from disclosure of his or her name here.

7.7 Bankers

HSBC plc	Central Finance Board of the Methodist Church
2 Cloth Hall St	9 Bonhill Street

8.8 Investment managers and custodian trustees

Trustees for Methodist Church Purposes

Central Buildings

Oldham Street

Manchester

M1 1JQ

8.9 Independent Examiner appointed September 2013

David Butterworth of Wheawill & Sudworth

35 Westgate

Huddersfield

West Yorkshire HD1 1PB

Approvals

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

9th March 2021

Signed on behalf of the Circuit Meeting, as authorised:

Managing Trustee (signed)

Managing Trustee (signed)

Rev D Bidnell

Superintendent Date: 09/03/2021

Neil Ward

Circuit Treasurer Date: 09/03/2021

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020

HUDDERSFIELD Circuit

Registered Charity - Registration number 1134385

District No / Circuit No 27/35

Ministers

Revd Dr David Bidnell
Revd Susan Taylor
Revd Susan Burton
Revd Timothy Francis
Revd Tim Moore
Revd Nancy Ndoho
Revd Rosamunde Page
Revd Helen Roberts
Revd Andrew Marchington
Revd Sue Pegg

Circuit Stewards throughout part or all of the year

Barbara Hutchinson
Jean Delaney
Glenys Vere
Craig Nixon
Audrey Kershaw
Hilary Deakin
Angela Ward

Circuit Treasurer: Neil Ward succeeded Mike Richardson on 9.9.19

HUDDERSFIELD Circuit

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Huddersfield Methodist Circuit

Registration Charity Number: 1134385

Date of registration 18.2.2010

Main communication address 16, Dartmouth Avenue, Almondbury Huddersfield, HD5 8UR Tel: 01484 423574

The members of the Huddersfield Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers & Officers

Active Circuit Ministers Rev Dr David Bidnell, Rev Susan Taylor, Rev Susan Burton, Rev Timothy Francis, Rev Tim Moore, Rev Nancy Ndoho, Rev Helen Roberts, Rev Rosamunde Page, Rev Andrew Marchington, Rev Sue Pegg

Circuit Lay Workers Mrs Suzanne Bridges, Mr Chris Mason, Ms Vivi Lui

Circuit Stewards Mrs Barbara Hutchinson, Mrs Jean Delaney, Mr Craig Nixon, Mrs Audrey Kershaw, Mrs Hilary Deakin, Mrs Glenys Vere, Mrs Angela Ward

Circuit Treasurer Mr Neil Ward succeeded Mr Mike Richardson as the principal officer overseeing the day to day financial management and accounting for the circuit during the year. Mr Neil Ward was elected as Circuit Treasurer on 9.9.19

Circuit Finance Officers Mr Peter Lockwood, Mrs Hilary Turner, Mr Neil Ward

Independent Examiners Wheawill & Sudworth, Chartered Accountants, PO Box B30, 35 Westgate, Huddersfield HD1 1PA

Investment Bankers Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes

HUDDERSFIELD Circuit

Aims and organisation

Charity objective is to act as a Resource provider within the area around Huddersfield for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
b) Any charitable purpose for the time being of any Connexional, District, Circuit. local or other organisation of The Methodist Church;
c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
The teaching of Christianity through sermons, courses and small groups.
The resourcing of pastoral work including visiting the sick and bereaved.
Taking religious assemblies in local schools.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit , specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Yorkshire West District, (formed by the joining together on 1.9.17 of the West Yorkshire District and some circuits from the former Leeds District), and is also accountable to the Methodist Conference.
The following Methodist Churches are linked to the circuit Almondbury, Shelley, Dalton, Lepton, Gledholt, New Life (Lord St), Chinese Congregation, Crosland Hill, Meltham, Netherton, Newsome South, Golcar, Linthwaite, Slaithwaite, Cowcliffe, Fartown Trinity, Lindley, Bradley, Mount, Outlane, Parkwood, Hade Edge, Holmfirth, Scholes, Brockholes, Gatehead, Shepley, and Wooldale.

Any other specific organisations with specific linkage.
The following Churches are also linked to the circuit Kirkheaton United Church, United Church Marsden, Trinity Church Honley

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Huddersfield Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Huddersfield Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Huddersfield Circuit

Circuit No 27/35

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

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	4	28,350				28,350	15,000
Charitable activities						-	-
Assessments or share		498,330				498,330	509,649
Other	5	9,915				9,915	13,273
Other trading activities	6					-	-
- Lettings						-	-
- Miscellaneous						-	-
Investments	7	24,120	5,961	885	153	31,119	28,502
Capital receipts		3,341	45,599	3,527		52,467	246,387
Total		**564,056**	**51,560**	**4,412**	**153**	**620,181**	**812,811**
Expenditure on:							
Stipends, salaries, NIC & Pension costs	10	362,587				362,587	332,479
District Assessment		110,248				110,248	106,432
Methodist Church Fund						-	-
Admin, telephone & travel		27,538	744	127	21	28,430	36,007
Insurance, utilities, etc		26,478				26,478	22,705
Maintenance on manses		21,428				21,428	30,282
Expenditure on other Circuit property		30,488				30,488	41,001
Connexional Property Fund Levy			9,286			9,286	121,379
Depreciation	11					-	-
Other Expenditure		14,413				14,413	18,375
Grants and Donations			15,000			15,000	15,800
Contributions to District Advance Fund			19,163			19,163	12,014
Total		**593,180**	**44,193**	**127**	**21**	**637,521**	**736,474**
Net income/(expenditure)		(29,124)	7,367	4,285	132	(17,340)	76,337
Transfers between funds	17	42,950	(42,950)				
		13,826	**(35,583)**	**4,285**	**132**	**(17,340)**	**76,337**
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets						-	(23,125)
Gains/(Losses) on investment assets			(3,082)	(453)	(94)	(3,629)	2,592
Actuarial gains /(losses) on defined benefit pension schemes						-	-
Net movement in funds		**13,826**	**(38,665)**	**3,832**	**38**	**(20,969)**	**55,804**
Reconciliation of funds:							
Total funds brought forward		2,728,058	497,698	66,729	10,510	3,302,995	3,247,191
Total funds carried forward		**2,741,884**	**459,033**	**70,561**	**10,548**	**3,282,026**	**3,302,995**

Huddersfield Circuit

Circuit No 27/35

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	Unrestricted funds	Circuit Model Trust (Unrestricted)	Designated funds	Restricted Funds	Endowment Funds	Total 2018-19	Total 2017-18
		£	£		£	£	£	£
Income and Endowments from:								
Donations and legacies	4	15,000					15,000	5,000
Charitable activities							-	-
Assessments or share		509,649					509,649	519,102
Other	5	13,273					13,273	12,920
Other trading activities	6						-	-
- Lettings							-	-
- Miscellaneous							-	-
Investments	7	21,045	5,987		1,259	211	28,502	28,132
Capital receipts		19,814	226,573				246,387	-
Total		**578,781**	**232,560**		**1,259**	**211**	**812,811**	**565,154**
Expenditure on:								
Stipends, salaries, NIC & Pension costs	10	332,479					332,479	341,324
District Assessment		106,432					106,432	102,340
Methodist Church Fund							-	-
Admin, telephone & travel		35,305	554		128	20	36,007	30,530
Insurance, utilities, etc		22,705					22,705	23,651
Maintenance on manses		30,282					30,282	23,007
Expenditure on other Circuit property		21,001		20,000			41,001	6,426
Connexional Property Fund Levy			121,379				121,379	
Depreciation	11						-	-
Other Expenditure		18,375					18,375	9,494
Grants and Donations		800	15,000				15,800	15,000
Contributions to District Advance Fund			12,014				12,014	16,235
Total		**567,379**	**148,947**	**20,000**	**128**	**20**	**736,474**	**568,008**
Net income/(expenditure)		11,402	83,613	(20,000)	1,131	191	76,337	(2,854)
Transfers between funds	17	(152,830)	158,224		(5,394)			
		(141,428)	**241,837**	**(20,000)**	**(4,263)**	**191**	**76,337**	**(2,854)**
Other recognised gains / (losses):								
Gains/(Losses) on revaluation of fixed assets			(23,125)				(23,125)	(46,773)
Gains/(Losses) on investment assets		-	2139		351	102	2,592	8,501
Actuarial gains /(losses) on defined benefit pension schemes							-	-
Net movement in funds		**(141,428)**	**220,851**	**(20,000)**	**(3,912)**	**293**	**55,804**	**(41,126)**
Reconciliation of funds:								
Total funds brought forward		2,869,485	276,847	20,000	70,641	10,217	3,247,191	3,288,317
Total funds carried forward		**2,728,057**	**497,698**	-	**66,729**	**10,510**	**3,302,995**	**3,247,191**

Huddersfield Circuit

Circuit No 27/35

Balance Sheet as at 31 August 2020

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*							
Circuit manses	11	2,194,892				2,194,892	2,194,892
Equipment	11					0	0
Investment properties	11	200,000				200,000	200,000
Investments	12		171,636	25,204	6,151	202,991	206,620
Total fixed assets		2,394,892	171,636	25,204	6,151	2,597,883	2,601,512
Current Assets							
Debtors and Prepayments	13	38,507				38,507	161,467
Other						0	0
Trustees for Methodist Church Purposes deposits			287,999	39,454	4,397	331,850	237,059
Central Finance Board Deposits		176,881		5,903		182,784	179,309
Cash at Bank and in hand		241,872				241,872	238,653
Total current assets		457,260	287,999	45,357	4,397	795,013	816,488
Creditors and Accruals (due in under 1 yr)	14	110,268	602			110,870	115,005
Net current assets (liabilities)		346,992	287,397	45,357	4,397	684,143	701,483
Total assets less current liabilities		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Loans and creditors due after 1 year	14, 16					0	0
Provisions for liabilities and charges	14, 16					0	0
Net assets		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995
Funds of the Circuit							
Unrestricted funds		2,741,884				2,741,884	2,727,456
Circuit Model Trust Fund (Unrestricted)			459,033			459,033	498,300
Restricted funds				70,561		70,561	66,729
Endowment funds					10,548	10,548	10,510
Total Funds		2,741,884	459,033	70,561	10,548	3,282,026	3,302,995

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(10,061)		2,933	(2,933)		(12,994)

Huddersfield Circuit

Circuit No 27/35

Balance Sheet as at 31 August 2019

	Notes	Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Designated £	Restricted £	Endowment Funds £	Totals this year £	Totals last year £
Tangible Fixed Assets*								
Circuit manses	11	2,194,892					2,194,892	2,394,892
Equipment	11						0	0
Investment properties	11	200,000					200,000	200,000
Investments	12		174,718		25,656	6,246	206,620	209,430
Total fixed assets		2,394,892	174,718		25,656	6,246	2,601,512	2,804,322
Current Assets								
Debtors and Prepayments	13	35,342	126,125				161,467	26,157
Other							0	0
Trustees for Methodist Church Purposes deposits			197,457		35,338	4,264	237,059	142,930
Central Finance Board Deposits		173,574			5,735		179,309	216,343
Cash at Bank and in hand		238,653					238,653	168,198
Total current assets		447,569	323,582	0	41,073	4,264	816,488	553,628
Creditors and Accruals (due in under 1 yr)	14	114,403	602				115,005	110,759
Net current assets (liabilities)		333,166	322,980	0	41,073	4,264	701,483	442,869
Total assets less current liabilities		2,728,058	497,698	0	66,729	10,510	3,302,995	3,247,191
Loans and creditors due after 1 year	14, 16						0	0
Provisions for liabilities and charges	14, 16						0	0
Net assets		2,728,058	497,698	0	66,729	10,510	3,302,995	3,247,191
Funds of the Circuit								
Unrestricted funds		2,728,058					2,728,058	2,869,484
Circuit Model Trust Fund (Unrestricted)			497,698				497,698	276,848
Designated funds							0	20,000
Restricted funds					66,729		66,729	70,641
Endowment funds						10,510	10,510	10,218
Total Funds		2,728,058	497,698	0	66,729	10,510	3,302,995	3,247,191

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations		Opening balance	Receipts		Payments	Net Receipts/ Payments	Adjustments	Closing balances
Circuit Youth Group		(6,599)	280		3,742	(10,061)		(10,061)
Total		(835)	280		4,058	(10,061)	-	(10,061)

Huddersfield Circuit

Circuit No 27/35

Cash flow statement for the year ended 31 August 2020

Statement of cash flows	2020	2019
Cash from operating activities		
Net cash used in operating activities	70,366	(83,229)
Cash flows from investing activities		
Dividends,interest and rents from investments	31,119	28,502
Proceeds from the sale of property,plant and equipment	0	176,875
Purchase of property,plant and equipment	0	0
Purchase of intangible assets	0	0
Proceeds from the sale of investments	0	5,402
Purchase of investments	0	0
Other	0	0
Net cash provided by investing activities	31,119	210,779
Cash flows from financing activities		
New borrowing	0	0
Repayments of borrowing	0	0
Net cash used in financing activities		
Change in cash and cash equivalents in the reporting period	101,485	127,550
Cash and cash equivalents at the beginning of the reporting period	655,021	527,471
Cash and cash equivalents at the end of the reporting period	756,506	655,021

Reconciliation of net income to net cash flow from operating activities	2020 £	2019 £
Net income for the reporting period (as per statement of financial activities)	(20,969)	55,804
Adjustments for:		
Depreciation and amortisation charges	0	0
Profit on the sale of fixed assets	0	0
Loss on the sale of fixed assets	0	0
(Gains)/losses on investments	3,629	20,533
Dividends, interest and rents from investments	(31,119)	(28,502)
Decrease/(increase) in stocks	0	0
(Increase)/decrease in debtors	122,960	(135,310)
Increase/(decrease) in creditors	(4,135)	4,246
Net cash used in operating activities	70,366	(83,229)

Analysis of cash and cash equivalent	2020 £	2019 £
Cash in hand	241,872	238,653
Short term deposit (less than 3 months)	514,634	416,368
Total cash and cash equivalents	756,506	655,021

Notes to the Accounts

1 Basis of Accounting

Accounting Standard

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - (Charties SORP (FRS 102)).

Public benefit entity

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

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds are those which are held for a narrower purpose . There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

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.The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

Content

The accounts are expressed in £Sterling, rounded to the nearest pound and both current and comparative periods cover 12 months.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011, the Charities SORP (FRS102) and other relevant regulations.

Going concern

Based on the monetary assets and resources available at 31 August 2020, the trustees believe that the Circuit is a going concern. The trustees have considered the impact of the Covid 19 pandemic on the charity. Whist acknowledging that its operations will continue to be affected in the year ending 31 August 2021, the trustees believe they have put suitable measures in place to ensure that the charity wiill continue to operate and develop its activities going forward. The trustees therefore believe that the preparation of the report and accounts on the going concern basis is appropriate.

Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financiial statements of Churches within the Circuit are not consolidated into these financial statements.

Income Recognition

Income is brought into account when the Circuit becomes entitled to the resources, the trustees are reasonably certain they will receive the resources and the monetary value can be measured with reliability. In accordance with the Charities SORP (FRS102), the monetary value of the time of volunteers is not recognised.

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 Circuit to pay out resources.

Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Taxation

As a registered charity the circuit is exempt from direct taxation on surpluses arising from its principal activities and associated income.

Investment properties are stated at their Buildings Insurance Value at 31 August 2015 as their deemed cost in accordance with the guidance issued by the Methodist Church Accountancy Support Group. An annual impairment review is carried out by the trustees. There have been no revaluations of manse properties during the year.

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.

Debtors and Prepayments

Debtors are stated at the amounts owed to the Circuit or prepaid.

Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessments received in August.

Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Donations	28,350			28,350	15,000
Legacies	-			-	-
Total	28,350			28,350	15,000

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Lettings Catherine Close	8775			8,775	11,700
Circuit Youth Group	-			-	280
Charitable activities - Other	1140			1,140	1,293
Total	9,915			9,915	13,273

6. Other trading activities	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Lettings (Property name)					
Miscellaneous					
Total	-	-	-	-	-

7. Investment income	Unrestricted	Circuit Model Trust Fund	Restricted	2020 Total	2019 Total
	£	£	£	£	£
Central Finance Board	1,120			1,120	1,045
TMCP		5,961	1,038	6,999	7,457
Lettings Wellhouse School	23,000			23,000	20,000
Total	24,120	5,961	1,038	31,119	28,502

8. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£ Nil	Nil
Number of trustees who were paid expenses	Nil	Nil
Nature of the expenses		
Total amount paid	£ Nil	Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 2,400	2,500
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ Nil	Nil

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 275,361	250,038
Employer's National Insurance costs	£ 23,018	21,975
Pension costs	£ 62,624	58,844
Apprentice Levy	£ 1,584	1,622
Total staff costs	£ 362,587	332,479
Average number of staff employed during the year were:	13.0	12.0

Huddersfield Circuit

Circuit No 27/35

1 Tangible Fixed Assets

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,194,892	200,000				2,394,892
Additions								
Revaluations (+/-)								
Disposals (-)								
Transfers * (+/-)								
Balance carried forward			2,194,892	200,000				2,394,892
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	-	-	2,194,892	200,000	-	-	-	2,394,892
Carried forward	-	-	2,194,892	200,000	-	-	-	2,394,892

12 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 polity as determined by the Methodist Conference.

Analysis of investment movements

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,		202,991	206,620
Securities not listed on a recognised Stock Exchange			
Other investments			
	Total	202,991	206,620

Change in investment values

Carrying (market) value at beginning of year		206,620	209,430
Add: additions to investments at cost			
Less: disposals at carrying value			5,402
Net gain/(loss) on revaluation		(3,629)	2,592
Carrying (market) value at end of year		202,991	206,620

13. Analysis of current assets

	This year	Last year
Debtors and prepayments	£	£
Accrued income		
Other debtors	38,507	161,467
Total debtors and prepayments	38,507	161,467
Analysis of cash at bank		
Bank balance held in HSBC current account	241,872	238,628
Total Cash and Bank	241,872	238,628

14. Analysis of current liabilities and long term creditors

Pre paid assessments	102,190	104,551
Trade Creditors		
Other Creditors	8,680	10,454
Total Current Liabilities	110,870	115,005

15. Capital Commitments and Contingent Liabilities

At 31 August 2020 the Circuit has capital commitments as detailed below

Pioneer Ministry (Phase 2)	126,728
Huddersfield Mission £20,000 for 3 years from Sep 20	60,000
Fund to bring Honley Manse up to required standard	36,535
Chinese Fellowship	3,546
Total Capital Commitments	226,809

At 31 August 2020 the Circuit has contingent liabilities as detailed below

To obtain outline planning permission for the development of Parkwood Methodist Church authorised at the March 2018 Circuit Meeting	30,000
Spent in year ended 31 August 2018	5,172
Spent in year ended 31 August 2019	1,104
Spent in year ended 31 August 2020	11,037
Remaining at 31 August 2020	12,687

Huddersfield Circuit

Circuit No 27/35

16. Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
	Totals					

Repayment due

									Totals
Due within 12 months	31/08/2021								
Due between 1 and 5 years	31/08/2022		31/08/2023		31/08/2024		31/08/2025		
Due later than 5 years									

Note: the two totals X and Y must agree

Huddersfield Circuit

Circuit No 27/35

17. Detailed analysis of individual fund movements

Unrestricted Funds

Unestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,728,058	564,056	593,180	42,950	2,741,884	
CMTF	497,698	51,560	47,275	-42,950	459,033	
Totals	3,225,756	615,616	640,455		3,200,917	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Various Trust Funds	60,995	4,370	707		64,658	
CFB Graveyard account	5,734	169			5,903	Maintenance of graveyards
Totals	66,729	4,539	707		70,561	

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Trust 614	CFB Managed Mixed fund	5,199	92	Income retained in each Trust as a Trustee investment fund
Trust 2134	Trustees Income Fund	67	1	
Trust 4234	Trustees Income Fund	2,238	19	
Trust 6022	CFB Managed Mixed fund	1,345	24	
Trust 7558	CFB Managed Mixed fund	345	6	
Trust 2282	Trustees Income Fund	298	3	
Trust 14194	CFB Managed Mixed fund	1,056	9	
	Totals	10,548	154	

The reasons for the transfers between funds were as follows:

A transfer of £39718 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Pioneer Ministry

A transfer of £3232 was made from the Circuit Model Trust Fund to general unrestricted funds to support the work of the Chinese Fellowship

Huddersfield Circuit

Circuit No 27/35

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2020
			£	£	£	£
Total			0	0	0	0

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2019
			£	£	£	£
Total			0	0	0	0

Huddersfield Circuit

Circuit No 27/35

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2020 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 [signature] Date 02/03/2021

Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2020 were, or will be* presented to the Circuit Meeting at its meeting on 09/03/2021

and were approved.

Signature of the Chair of the meeting [signature]

Name of the Chair of the meeting **Revd David Bidnell**

Date 10/03/2021

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2020

Respective responsibilities of Trustees and Examiner

The Circuit s trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2019 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

** Please delete or circle as appropriate*

Huddersfield Circuit

Circuit No 27/35

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D. M. Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUD'WORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	09.07.21

* Please delete or circle as appropriate

Huddersfield Circuit

Circuit No 27/35

DECLARATIONS

Treasurer

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Name of Treasurer Neil Ward

Address 174 Huddersfield Road, Holmfirth, HD9 3TP

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and were approved.

Signature of the Chair of the meeting [signature]

Name of the Chair of the meeting **Revd David Bidnell**

Date 10/03/2021

Independent Examiner's Report to the Trustees of the

HUDDERSFIELD Circuit

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Huddersfield Circuit

Circuit No 27/35

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Name of independent examiner	DAVID BUTTERWORTH
Signature of independent examiner	D. M. Butterworth
Relevant Professional qualification of independent examiner	FCA
Name of firm (where appropriate)	WHEAWILL & SUDWORTH LIMITED
Address	35 WESTGATE, HUDDERSFIELD HD1 1PA
Date	09.07.21

* *Please delete or circle as appropriate*