

Charity Number: 1137672

Bradford North Methodist Circuit

**Trustees' Annual Report and Financial Statements
for the Year Ended 31 August 2023**

Bradford North Methodist Circuit

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Bradford North Methodist Circuit

Charity Information

Administrative Information

The Circuit was registered as a charity with the Charity Commission in England and Wales on 31 August 2010.

Circuit Number: 27/32
Charity Registration Number: 1137672

The Circuit comprised the following 12 churches at 31 August 2023:

Allerton, Baildon, Bolton, Calverley, Christchurch LEP, Crag Road, Northcliffe LEP, Saltaire, St Andrews (Undercliffe), Thackley, Thornton, Wilsden LEP. The Bradford North Circuit took control of the Crag Road premises from April 2023 with the view to run as a Community Hub.

Superintendent Minister: Rev. Philip Drake
Circuit Office
Baildon Methodist Church
Newton Way, Baildon
West Yorkshire BD17 5NH

Circuit Treasurer: Clive Grimshaw
27 Killinghall Drive
Bradford
BD2 4RX

Trustees: The Trustees who are the members of the Circuit Meeting are listed in Note 15

Leadership Team: Rev. Philip Drake
Rev. Nicholas Blundell
Rev. Christine Crabtree
Rev. Derek Hoe
Rev. Geoff Reid
Rev. Rob Drost
Rev. Pat Malham
Rev. Sarah Jemison
Mrs Laura Tunnacliffe (Circuit Youth Worker resigned March 2023)
Mrs Clair Schofield (Administrator)
Mrs Louise Rouse (Finance Officer resigned December 2022)

Circuit Stewards: Mr Stuart Ayrton
Mr Clive Grimshaw
Mrs Jennifer Conroy

Lay Employment Officer: Vacant

Local Preachers' Secretary: Mr Stuart Ayrton

Property Officer: Mr Ashley France

Safeguarding Officers: Mrs Jean Morris
Mr Roger Morris
Mr Roger Butterfield (resigned August 2023)

Bradford North Methodist Circuit

Charity Information

Principal address: Baildon Methodist Church
Newton Way
Baildon
Shipley
West Yorkshire
BD17 5NH

Bankers: Barclays Bank plc
Bradford Branch
10 Market Street
Bradford
West Yorkshire
BD1 1EG

Solicitors: Barton Legal Limited
12 New Road Side
Rawdon
Leeds
West Yorkshire
LS19 6HN

Independent Examiner: Jessica Lawrence FCA CTA
Azets Audit Services Ltd
12 King Street
Leeds
LS1 2HL

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Governing Document: Deed Of Union (1932) and Methodist Church Act (1976)

Constituted: Act of Parliament

Selection of Trustees: Appointed by local churches and existing Trustees
Ministers are automatically Trustees

Structure: Part of the Yorkshire West District of the Methodist Church
Accountable to the Methodist Conference

Risks: Considered by the Leadership Team
Take professional Advice when required
Adopted Safeguarding Policy

The Trustees consider the key management personnel to be the Circuit Leadership Team which consists of all ministers appointed to the Circuit, including supernumeraries, Circuit Stewards, Treasurer, Property Officer, Safeguarding Officers, Local Preachers' Secretary and Circuit Lay employees.

Objectives and Activities

The Bradford North Methodist Circuit has worked to the priorities set nationally by the Methodist Church, in response to its understanding of its calling:

"The calling of the Methodist Church is:

- to increase awareness of God's presence and to celebrate God's love.*
- to help people to grow and learn as Christians, through mutual support and care.*
- to be a good neighbour to people in need and to challenge injustice.*
- to make more followers of Jesus Christ.*

Priorities for the Methodist Church:

In partnership with others wherever possible, the Methodist Church will concentrate its prayers, resources, imagination and commitments:

- to proclaim and affirm its conviction of God's love in Christ, for us and for all the world; and*
- to renew confidence in God's presence and action in the world and in the Church.*

As ways towards realising this priority, the Methodist Church will give particular attention to:

- underpinning everything we do with God-centred worship and prayer;*
- supporting community development and action for justice, especially among the most deprived and poor - in Britain and worldwide;*
- developing confidence in evangelism and in the capacity to speak of God and faith in ways that make sense to all involved;*
- encouraging fresh ways of being Church;*
- nurturing a culture in the Church which is people-centred and flexible."*

The Bradford North Circuit works to enable the local churches which constitute the Circuit to fulfil their mission and ministry, in the light of the above priorities.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

When reviewing the aims and objectives of the charity and planning future activities the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and Performance

In the last year we have:

- continued work on a Circuit strategy document which was agreed by the Circuit Meeting in March 2022, was reviewed in March 2023 and will be further reviewed in March 2024;
- inducted a new Circuit Finance Officer, Mr Clive Grimshaw in March 2023, following the resignation of his predecessor in December 2022;
- initiated a review of lay work in the circuit following the resignation of the Circuit Youth Worker in March 2023
- received the welcome news that Deacon Merry Evans would be replaced by a new half-time Deacon, Joy Sykes, who will start work in February 2024;
- conducted a substantial review of Circuit employment related policies which were accepted at the Circuit Meetings in September 2022 and March 2023;
- initiated Connexional training requirements in Equality, Diversity and Inclusion, rolling out the training amongst the Circuit Leadership Team, Local Preachers and Worship Leaders, and laid plans to train Church Stewards later in 2023;
- supported our circuit prayer network, linking and resourcing the diverse activities of our churches;
- continued to produce weekly worship material to support those who could not get to services, or who are housebound;
- set out a draft Climate Policy for the circuit at the Circuit Meeting held in June 2023, to be refined and implemented in the coming year;
- continued to review Circuit property, including manses, with reference to long-term viability and ecological consequence;
- offered *Creating Safer Space* Refresher Training, for people who work in church life with children and/or vulnerable adults, thus making our churches safer and more welcoming communities;
- continued to set out plans for churches to enhance the provision of digital resources, including online presence and the use of audio-visual equipment, through consultation with the local churches;
- encouraged churches to support the circuit 'Second mile' project, 'PeerTalk', which enables peer support groups for those who have mental health issues;
- continued with the Methodist Way of Life programme, with the production of video and written resources;
- held joint meetings of the Circuit Leadership Teams of the Bradford North and Bradford South Circuits, with the aim of looking at future possibilities for increased cooperation, on matters such as the shared Diaconal appointment, and the forthcoming Bradford City of Culture 2025;
- continued to develop our relationship with Bradford South Circuit, through support of the ministry of Rev Graeme Dutton in the city centre (St Arnold's);
- supported the provision of work through Touchstone;
- supported the ecumenical work of Churches Together groups;
- continued to support local leadership teams in a significant number of churches;
- supported the congregations at Allerton and Wilsden as they explore development work;
- monitored our method of determining local church financial contributions to the work of the circuit, and revised contributions appropriately according to changes in circumstance, not least the pandemic;
- completed annual returns in ensuring that the circuit remains GDPR compliant;
- enabled three local ecumenical partnerships in the circuit to continue their work while reflecting on future challenges and possibilities;
- implemented a Circuit Project at Crag, set in a neighbourhood with a high level of deprivation and social issues, establishing a Management and Development Group to lead the work, and pave the way for the new Deacon to start work in area from February 2024;
- supported the congregation at Crag Road, following their decision to seek permission to cease worship, which was granted in April 2023; and
- hosted the Representative Synod of the Yorkshire West District for its meeting in September 2022.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Future Plans

Challenges moving forward include a review of the ministry needs of the circuit, both lay and ordained, and to engage appropriately with the Methodist stationing processes for the coming year. Challenges continue to include developing ministry in such ways that local lay leadership and ministries are supported and enabled to develop. Volunteer and financial resources continue to be a challenge across the circuit; for the circuit a priority is to recruit new Circuit Stewards, and to ensure the deployment of reserves for purposes of mission. New initiatives, such as the growing relationship with Bradford South Circuit, and the Circuit Project at Crag Road provide important focal points for the circuit as it moves forward. The circuit continues to work with the churches to determine, and put into practice, a realistic long-term strategy for best use of resources for ministry and mission to the communities of North Bradford. This will be done in alignment with the objectives laid out in the Circuit Strategy document and through a review of future ministry needs.

Financial Review

The Statement of Financial Activities shows net expenditure for the year, before other recognised losses, of £165,450 (2022: £371,783) after grants paid of £30,500 (Note 5 to the financial statements). The total reserves at 31 August 2023 stand at £1,973,983 (2022: £2,140,083). The Trustees consider the financial position to be satisfactory.

Principal Funding Sources

Principal funding sources for the year to 31 August 2023 are the Assessments received from the twelve churches within the Circuit. The principal expenditure was the salary costs of the three Ministers, one Deacon and three lay staff employed by the Circuit and grants committed.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Circuit are six months of expenditure amounting to £213,282 for the year ended 31 August 2023. At 31 August 2023 the free reserves amounted to £733,978 (2022: £896,341) thus above this target. The reserves policy will be reviewed annually.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints about fundraising were received during the year.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Trustees' Responsibilities

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Circuit Assembly to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the net income or net expenditure of the Charity for that period. In preparing those financial statements, the Circuit Assembly has:

- selected suitable accounting policies and applied them consistently;
- observed the methods and principles in the applicable Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Circuit Assembly is responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

It is also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approved on 13th March 2024 and signed on behalf of the Circuit by:

P Drake - 13 March 2024

Rev. Philip Drake
Superintendent Minister

Bradford North Methodist Circuit

Independent Examiner's Report to the Trustees of Bradford North Methodist Circuit

I report on the financial statements of Bradford North Methodist Circuit for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Independent Examiner's Statement

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

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

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

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

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Ltd
12 King Street
Leeds
LS1 2HL

08/04/2024
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Bradford North Methodist Circuit

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	2023 Total	2022 Total
		£	£	£	£	£	£
Income from:							
Donations and legacies							
Donations		600	-	-	-	600	1,750
Assessment or Share		235,163	-	-	-	235,163	737,690
Charitable activities							
Transfer from circuit churches		-	-	-	-	-	18,887
Investment Income		8,519	14,597	442	-	23,558	3,064
Other income		1,792	-	-	-	1,792	2,226
Total income		246,074	14,597	442	-	261,113	763,617
Expenditure on:							
Charitable Activities							
Stipends and staff costs	2	117,525	54,000	-	-	171,525	166,972
District Assessment		50,320	-	-	-	50,320	51,216
Admin, insurance, professional telephone and travel		73,654	32,046	39	-	105,739	92,896
Utilities		21,330	-	-	-	21,330	12,150
Maintenance on manses		4,874	-	-	-	4,874	16,218
Expenditure on other Circuit property		37,527	-	1,100	-	38,627	13,085
Depreciation		790	-	-	-	790	790
Other expenditure		2,858	-	-	-	2,858	2,507
Grants and donations	5	-	30,500	-	-	30,500	36,000
Total expenditure		308,878	116,546	1,139	-	426,563	391,834
Net (expenditure)/income before other recognised gains		(62,804)	(101,949)	(697)	-	(165,450)	(371,783)
Realised and unrealised gains on investments		-	(650)	-	-	(650)	(1,025)
Transfers between funds		15,412	(15,412)	-	-	-	-
Net movement in funds		(47,392)	(118,011)	(697)	-	(166,100)	370,758
Funds brought forward		1,640,801	485,251	13,931	100	2,140,083	1,769,325
Funds carried forward		1,593,409	367,240	13,234	100	1,973,983	2,140,083

A comparative Statement of Financial Activities for the year ended 31 August 2022 is shown in Note 16.

There were no recognised gains and losses for 2023 and 2022 other than those included in the Statement of Financial Activities.

The notes on pages 10 to 21 form part of these financial statements.

Bradford North Methodist Circuit

Balance Sheet as at 31 August 2023

	Note	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£	£
Fixed assets:							
Tangible assets	6	1,225,825	-	-	-	1,225,825	1,226,615
Listed Investments	7	-	14,646	-	-	14,646	15,296
Long Term Loan	8	10,000	-	-	-	10,000	10,000
		1,235,825	14,646	-	-	1,250,471	1,251,911
Current assets:							
Debtors	9	20,488	-	-	-	20,488	19,322
Church held for sale		-	-	-	-	-	-
Cash deposits		232,001	398,394	13,234	100	643,729	846,630
Cash at bank and in hand		141,806	-	-	-	141,806	92,309
		394,295	398,394	13,234	100	806,023	958,261
Creditors: Amounts falling due within one year	10	(36,711)	(22,000)	-	-	(58,711)	(47,889)
Net current assets		357,584	376,394	13,234	100	747,312	910,372
Creditors: Amounts falling due after more than one year	10	-	(23,800)	-	-	(23,800)	(22,200)
Total net assets		1,593,409	367,240	13,234	100	1,973,983	2,140,083
Funds of the Circuit							
General Fund	11/12	1,593,409	-	-	-	1,593,409	1,640,801
Circuit Model Trust Fund	11/12	-	367,240	-	-	367,240	485,251
Total Unrestricted Funds		1,593,409	367,240	-	-	1,960,649	2,126,052
Restricted Funds	11/12	-	-	13,234	-	13,234	13,931
Endowment Funds	11/12	-	-	-	100	100	100
Total Funds	11/12	1,593,409	367,240	13,234	100	1,973,983	2,140,083

The notes on pages 10 to 21 form part of these financial statements.

These financial statements were approved by the board of Trustees on 13th March 2024 and signed on its behalf.

Rev Philip Drake
Superintendent Minister and Chair of Trustees

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Bradford North Methodist Circuit is a charitable trust registered with the Charity Commission in England and Wales under the registered number 1137672. The principal address is Baildon Methodist Church, Newton Way, Baildon, Shipley, BD17 5NH.

Basis of preparation of Financial Statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Bradford North Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. The charity still has reserves sufficient to meet its immediate requirements. Consequently, the financial statements have therefore been prepared on the basis that the charity is a going concern.

Bradford North Methodist Circuit meets the definition of a public benefit entity under FRS 102.

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 represent grants, donations and legacies received which are allocated by the donor for a particular project or activity.

Endowment funds represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted.

Details of each material fund are disclosed in the notes to these Financial Statements.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Income

Income represents all income which becomes available to the charity but excludes gains on investments. Grants and donations are recognisable when the charity becomes entitled to receive the funds, when it is probable that the funds will be received and that they can be measured with sufficient accuracy. Investment income is recognised on an accruals basis and comprises of interest receivable during the accounting period.

Sale proceeds from the sale of assets not previously capitalised are shown net of the property levy where there is no replacement scheme for those assets.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs incurred in supporting the work of the charity.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources.

Tangible fixed assets for use by the Circuit

A tangible fixed asset is capitalised where the cost of an individual asset is £1,000 or more.

The Circuit Meeting has provided a reasonable estimate of the buildings' current value to the circuit. It is the circuit's policy to revalue its buildings on a regular basis. Contents are included in the valuation of each property accordingly no depreciation is provided on freehold property. The Trustees consider the carrying value of the freehold land and buildings to be materially equivalent to the carrying value.

Depreciation rates are as follows:

Manses, furniture and fittings	At valuation
Equipment	25% straight-line basis

Transfer of church buildings into the circuit

Where a church building that is no longer under the stewardship of the church but where responsibility for stewardship has been transferred to the circuit following the closure of the church, the following accounting policy will be adopted. The property will be included as a current asset net of any levy and included in income where an acceptable offer has been made for the building during the accounting period and the sale has been crystallised after the year end.

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.

Deposit Funds, such as TIF (Trustee Interest Fund) held via Trustees for Methodist Church Purposes and the Central Finance Board are shown separately from Cash and Bank in the Balance Sheet.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors and prepayments

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors, loans, provisions and grants payable

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfers of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any discounts which may be due.

Grants

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Circuit Meeting. On some occasions the Circuit Meeting will be asked to indicate whether it would approve a property development or building of a new church when the project is still at a development stage and other partners are still being consulted. The Circuit Meeting usually indicates that it would support the investment of the proceeds of sale of any related properties and how much it would be prepared to give in addition. Such amounts are not considered to be binding obligations on the Circuit until such time as a formal scheme is brought forward and approved by the Circuit Meeting.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Pensions and staff costs

The charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefits scheme operated by The Methodist Church. The Circuit accounts for contributions paid by circuit as defined contribution scheme as the defined benefit liability is that of the Methodist Church not the Circuit.

Taxation

Bradford North Methodist Circuit is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Minister and Lay Staff Information

The average number of clergy and lay staff analysed by function was:

	2023	2022
Clergy	4	4
Lay staff	3	3
	7	7

Ministers and lay staff costs during the year were as follows:

	Clergy 2023 £	Lay staff 2023 £	Total 2023 £	Clergy 2022 £	Lay staff 2022 £	Total 2022 £
Wages and salaries	97,626	35,446	133,072	93,477	36,704	130,181
Social security costs	9,291	2,016	11,307	8,842	1,663	10,505
Pension costs	25,353	1,793	27,146	24,313	1,973	26,286
	132,270	39,255	171,525	126,632	40,340	166,972

No employee earned £60,000 or more during the year (2022: no employee).

The charity considers its key management personnel to be the Circuit Leadership Team as set out on page 1. The remuneration of the Circuit Ministers (clergy) and Lay staff are set out above with further details set out in Note 13. No other members of the Circuit Leadership Team receive remuneration from the Circuit.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

3. Trustees' Remuneration and Trustees' Expenses

There were no expenses paid to Trustees during the year other than those referred to in Note 13. All salaried ministers' expenses were incurred in carrying out their roles as ministers.

Information on amounts paid to Trustees is included in Note 13.

4. Net Expenditure

This is stated after charging:

	2023 £	2022 £
Independent examination fee (including non-recoverable VAT)	2,580	2,340
Depreciation	790	790

5. Grant Expenditure

Organisation	Commitments unpaid as at 1 September 2022	Commitments made in 2022/2023	Paid in 2022/2023	Commitments unpaid as at 31 August 2023
Touchstone	21,600	-	(5,400)	16,200
Christians Against Poverty Debt Agency Grant (3 years)	5,000	15,000	(5,000)	15,000
Bradford South City Centre - St Arnolds (3 years)	9,000	-	(3,000)	6,000
Baildon Methodist Church	-	15,500	(15,500)	-
Chaplaincy Grant (3 years)	3,200	-	-	3,200
	38,800	30,500	(28,900)	40,400

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

6. Tangible Fixed Assets

	Property (Manse and internal contents) £	Office equipment £	Total £
Valuation:			
As at 1 September 2022	1,225,000	17,093	1,242,093
Additions	-	-	-
At 31 August 2023	1,225,000	17,093	1,242,093
Depreciation:			
As at 1 September 2022	-	15,478	15,478
Charge for year	-	790	790
At 31 August 2023	-	16,268	16,268
Net book value:			
At 31 August 2023	1,225,000	825	1,225,825
At 31 August 2022	1,225,000	1,615	1,226,615

The historical cost of tangible fixed assets was £1,015,348 (2022 - £1,015,348)

7. Investments

	£
Market value at 31 August 2022	15,296
Realised and unrealised loss	(650)
Market Value at 31 August 2023	14,646

Investments include unitised funds held in the Managed Mixed Fund administered by the Central Finance Board of the Methodist Church.

The historical cost of investments held at market value was £7,918 (2022 - £7,918).

8. Long Term Loan

	2023 £	2022 £
Loan to Yorkshire West Methodist District	10,000	10,000

9. Debtors: Amounts Falling Due Within One Year

	2023 £	2022 £
Prepayments and other debtors	20,488	19,322

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

10. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Assessments in advance	32,995	27,705
Grants payable (Note 5)	16,600	16,600
Creditors and accruals	9,116	3,584
	58,711	47,889

Creditors: Amounts Falling Due Over One Year

	2023 £	2022 £
Grants payable (Note 5)	23,800	22,200

11. Movement in Funds

Current year	Balance 1 September 2022 £	Income £	Expenditure £	Transfers £	Gains £	Balance 31 August 2023 £
Unrestricted funds:						
General Funds	1,640,801	246,074	(308,878)	15,412	-	1,593,409
Circuit Model Trust Fund	485,251	14,597	(116,546)	(15,412)	(650)	367,240
Total unrestricted funds	2,126,052	260,671	(425,424)	-	(650)	1,960,649
Restricted funds:						
Mabel Goldsbrough Bequest	7,193	226	(1,120)	-	-	6,299
Trust 17586 Various Bequests	6,738	216	(19)	-	-	6,935
Total restricted funds	13,931	442	(1,139)	-	-	13,234
Permanent Endowment:						
Edwin Robinson Bequest	100	-	-	-	-	100
Total funds	2,140,083	261,113	(426,563)	-	(650)	1,973,983

Restricted funds:

Mabel Goldsbrough Bequest is for the upkeep and maintenance of the Circuit's Croft Street Cemetery.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

11. Movement in Funds (continued)

Prior Year	Balance 1 September 2021	Income	Expenditure	Transfers	Gains	Balance 31 August 2022
	£	£	£	£	£	£
Unrestricted funds:						
General Funds	1,529,822	761,662	(293,675)	(357,008)	-	1,640,801
Circuit Model Trust Fund	224,398	1,885	(97,015)	357,008	(1,025)	485,251
Total unrestricted funds	1,754,220	763,547	(390,690)	-	(1,025)	2,126,052
Restricted funds:						
Mabel Goldsbrough Bequest	8,279	38	(1,124)	-	-	7,193
Trust 17586 Various Bequests	6,726	31	(19)	-	-	6,738
Total restricted funds	15,005	69	(1,143)	-	-	13,931
Permanent Endowment:						
Edwin Robinson Bequest	100	1	(1)	-	-	100
Total funds	1,769,325	763,617	(391,834)	-	(1,025)	2,140,083

12. Analysis of Net Assets by Fund

Current Year	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,225,825	-	-	1,225,825
Listed Investments	14,646	-	-	14,646
Long term loan	10,000	-	-	10,000
Net current assets	733,978	13,234	100	747,312
Creditors over 1 year	(23,800)	-	-	(23,800)
	1,960,649	13,234	100	1,973,983
Prior Year	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,226,615	-	-	1,226,615
Listed Investments	15,296	-	-	15,296
Long term loan	10,000	-	-	10,000
Net current assets	896,341	13,931	100	910,372
Creditors over 1 year	(22,200)	-	-	(22,200)
	2,126,052	13,931	100	2,140,083

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

13. Related Party Transactions

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend of £26,928 (2022: £25,824)

Rev N Blundell
Rev P Drake
Rev C Crabtree

Deacon M Evans is employed at 50% and receives the basic stipend of £13,464 (2022: £12,912)

Ministers and Deacons are provided living accommodation as required by the church's Standing Orders.

In addition to the basic stipend the following Connexionally agreed additional allowances were paid:
Rev P Drake: Superintendent Minister's allowance of £2,693 (2022: £2,583).

Lay employees

The following members of the Circuit Meeting are also employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated. They do not receive payment for acting as Trustees:

Name	Position	2023 £	2022 £
Clair Schofield	Administrator	19,176	11,140
Laura Tunnacliffe	Children's Ministry Enabler (resigned March 2023)	8,905	15,417
Louise Rouse	Finance Officer (resigned December 2022)	4,423	2,097
Clive Grimshaw	Finance Officer (appointed March 2023)	4,096	-

Other related party transactions

Ashley France who is a Trustee of the circuit, is a chartered surveyor employed by Batty France, chartered quantity surveyors. Batty France provided professional services totalling £18,789 (2022: £29,614) to the circuit during the year in relation to a number of properties held by the charity. There was £nil outstanding balance to Batty France at 31 August 2023 (2022: £nil).

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

14. Pension Schemes

The charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit accounts for contributions paid to the scheme as if the scheme were a defined contribution scheme and amounts are recognised in the income statement. The Circuit is not a participating employer in the scheme and the liability sits with the Methodist Church. The circuit contributes 26.9% (2022: 26.9%) of ministers' stipends which are paid by the Methodist Church.

The cost of the pension scheme to the circuit for the year ended 31 August 2023 was £25,353 (2022: £24,313). At the 31 August 2023 £1,953 was prepaid in respect of the scheme (2022: £2,113).

Three of the Lay Employees are members of The Pensions Trust, which is a defined contribution scheme. The cost of the pension scheme to the circuit for the year ended 31 August 2023 was £1,793 (2022: £1,973).

15. Trustees

The following Trustees have held office since 1 September 2022:

David O'Loan	Clair Schofield
Stuart Ayrton	Heather Ayrton
Linda Bairstow	Allan Barker
Martin Bashforth	Janet Bell
Tim Billingsley	Rev. Nick Blundell
Anthony Butterfield	Geoffrey Briggs
Margaret Isaac (appointed 14/09/2023)	Roger Butterfield
Rev. Christine Crabtree	June Carter
Ian Dobson	Jennifer Conroy
Sheila Dunn	John Denton
Margaret Mallison (resigned 14/09/2023)	Rev. Philip Drake
Ashley France	Carol Whitrick
Alun Griffiths	Rev. Graeme Dutton (appointed 14/09/2023)
Nigel Hainsworth	Clive Grimshaw
Rev. Derek Hoe	Janet Harper
David Hogg	Judith Herne
Dee Kesler	Diana Hogg
Ruth Whitfield (appointed 14/09/2023)	Helen Hoyle
Rev. Pat Malham	Peter Jackson
Jean Morris	Laurence Mann
Jeremy Parker	Colleen Middleton
Rev. Sarah Jemison	Roger Morris
Joyce Rossington	Rev. Geoff Reid
Rev. Rob Drost	Norman Roper
John Watmough	Laura Tunnacliffe (resigned 31/03/2023)
Meredith Evans (resigned 14/09/2023)	Rev. Lyn Gregg (resigned 14/09/2023)
Jenny Ambler (resigned 14/03/2023)	

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

16. Comparative Statement of Financial Activities for the Year Ended 31 August 2022

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
Income from:					
Donations and legacies					
Donations	1,750	-	-	-	1,750
Assessment or Share	737,690	-	-	-	737,690
Charitable activities					
Transfer from circuit church	18,887	-	-	-	18,887
Grants	-	-	-	-	-
Other trading activities					
Lettings	-	-	-	-	-
Investment Income	1,109	1,885	69	1	3,064
Other income	2,226	-	-	-	2,226
Total income	761,662	1,885	69	1	763,617
Expenditure on:					
Charitable Activities					
Stipends and staff costs	116,172	50,800	-	-	166,972
District Assessment	51,216	-	-	-	51,216
Admin, insurance, professional telephone and travel	82,638	10,215	43	-	92,896
Utilities	12,150	-	-	-	12,150
Maintenance on manses	16,217	-	-	1	16,218
Expenditure on other Circuit property	11,985	-	1,100	-	13,085
Depreciation	790	-	-	-	790
Other expenditure	2,507	-	-	-	2,507
Grants and donations	-	36,000	-	-	36,000
Total expenditure	293,675	97,015	1,143	1	391,834
Net (expenditure) before other recognised gains	467,987	(95,130)	(1,074)	-	371,783
Realised and unrealised gains on investments	-	(1,025)	-	-	(1,025)
Transfers between funds	(357,008)	357,008	-	-	-
Net movement in funds	110,979	260,853	(1,074)	-	370,758
Funds brought forward	1,529,822	224,398	15,005	100	1,769,325
Funds carried forward	1,640,801	485,251	13,931	100	2,140,083

Charity Number: 1137672

Bradford North Methodist Circuit

**Trustees' Annual Report and Financial Statements
for the Year Ended 31 August 2023**

Bradford North Methodist Circuit

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Bradford North Methodist Circuit

Charity Information

Administrative Information

The Circuit was registered as a charity with the Charity Commission in England and Wales on 31 August 2010.

Circuit Number: 27/32
Charity Registration Number: 1137672

The Circuit comprised the following 12 churches at 31 August 2023:

Allerton, Baildon, Bolton, Calverley, Christchurch LEP, Crag Road, Northcliffe LEP, Saltaire, St Andrews (Undercliffe), Thackley, Thornton, Wilsden LEP. The Bradford North Circuit took control of the Crag Road premises from April 2023 with the view to run as a Community Hub.

Superintendent Minister: Rev. Philip Drake
Circuit Office
Baildon Methodist Church
Newton Way, Baildon
West Yorkshire BD17 5NH

Circuit Treasurer: Clive Grimshaw
27 Killinghall Drive
Bradford
BD2 4RX

Trustees: The Trustees who are the members of the Circuit Meeting are listed in Note 15

Leadership Team: Rev. Philip Drake
Rev. Nicholas Blundell
Rev. Christine Crabtree
Rev. Derek Hoe
Rev. Geoff Reid
Rev. Rob Drost
Rev. Pat Malham
Rev. Sarah Jemison
Mrs Laura Tunnacliffe (Circuit Youth Worker resigned March 2023)
Mrs Clair Schofield (Administrator)
Mrs Louise Rouse (Finance Officer resigned December 2022)

Circuit Stewards: Mr Stuart Ayrton
Mr Clive Grimshaw
Mrs Jennifer Conroy

Lay Employment Officer: Vacant

Local Preachers' Secretary: Mr Stuart Ayrton

Property Officer: Mr Ashley France

Safeguarding Officers: Mrs Jean Morris
Mr Roger Morris
Mr Roger Butterfield (resigned August 2023)

Bradford North Methodist Circuit

Charity Information

Principal address: Baildon Methodist Church
Newton Way
Baildon
Shipley
West Yorkshire
BD17 5NH

Bankers: Barclays Bank plc
Bradford Branch
10 Market Street
Bradford
West Yorkshire
BD1 1EG

Solicitors: Barton Legal Limited
12 New Road Side
Rawdon
Leeds
West Yorkshire
LS19 6HN

Independent Examiner: Jessica Lawrence FCA CTA
Azets Audit Services Ltd
12 King Street
Leeds
LS1 2HL

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Governing Document: Deed Of Union (1932) and Methodist Church Act (1976)

Constituted: Act of Parliament

Selection of Trustees: Appointed by local churches and existing Trustees
Ministers are automatically Trustees

Structure: Part of the Yorkshire West District of the Methodist Church
Accountable to the Methodist Conference

Risks: Considered by the Leadership Team
Take professional Advice when required
Adopted Safeguarding Policy

The Trustees consider the key management personnel to be the Circuit Leadership Team which consists of all ministers appointed to the Circuit, including supernumeraries, Circuit Stewards, Treasurer, Property Officer, Safeguarding Officers, Local Preachers' Secretary and Circuit Lay employees.

Objectives and Activities

The Bradford North Methodist Circuit has worked to the priorities set nationally by the Methodist Church, in response to its understanding of its calling:

"The calling of the Methodist Church is:

- to increase awareness of God's presence and to celebrate God's love.*
- to help people to grow and learn as Christians, through mutual support and care.*
- to be a good neighbour to people in need and to challenge injustice.*
- to make more followers of Jesus Christ.*

Priorities for the Methodist Church:

In partnership with others wherever possible, the Methodist Church will concentrate its prayers, resources, imagination and commitments:

- to proclaim and affirm its conviction of God's love in Christ, for us and for all the world; and*
- to renew confidence in God's presence and action in the world and in the Church.*

As ways towards realising this priority, the Methodist Church will give particular attention to:

- underpinning everything we do with God-centred worship and prayer;*
- supporting community development and action for justice, especially among the most deprived and poor - in Britain and worldwide;*
- developing confidence in evangelism and in the capacity to speak of God and faith in ways that make sense to all involved;*
- encouraging fresh ways of being Church;*
- nurturing a culture in the Church which is people-centred and flexible."*

The Bradford North Circuit works to enable the local churches which constitute the Circuit to fulfil their mission and ministry, in the light of the above priorities.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

When reviewing the aims and objectives of the charity and planning future activities the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and Performance

In the last year we have:

- continued work on a Circuit strategy document which was agreed by the Circuit Meeting in March 2022, was reviewed in March 2023 and will be further reviewed in March 2024;
- inducted a new Circuit Finance Officer, Mr Clive Grimshaw in March 2023, following the resignation of his predecessor in December 2022;
- initiated a review of lay work in the circuit following the resignation of the Circuit Youth Worker in March 2023
- received the welcome news that Deacon Merry Evans would be replaced by a new half-time Deacon, Joy Sykes, who will start work in February 2024;
- conducted a substantial review of Circuit employment related policies which were accepted at the Circuit Meetings in September 2022 and March 2023;
- initiated Connexional training requirements in Equality, Diversity and Inclusion, rolling out the training amongst the Circuit Leadership Team, Local Preachers and Worship Leaders, and laid plans to train Church Stewards later in 2023;
- supported our circuit prayer network, linking and resourcing the diverse activities of our churches;
- continued to produce weekly worship material to support those who could not get to services, or who are housebound;
- set out a draft Climate Policy for the circuit at the Circuit Meeting held in June 2023, to be refined and implemented in the coming year;
- continued to review Circuit property, including manses, with reference to long-term viability and ecological consequence;
- offered *Creating Safer Space* Refresher Training, for people who work in church life with children and/or vulnerable adults, thus making our churches safer and more welcoming communities;
- continued to set out plans for churches to enhance the provision of digital resources, including online presence and the use of audio-visual equipment, through consultation with the local churches;
- encouraged churches to support the circuit 'Second mile' project, 'PeerTalk', which enables peer support groups for those who have mental health issues;
- continued with the Methodist Way of Life programme, with the production of video and written resources;
- held joint meetings of the Circuit Leadership Teams of the Bradford North and Bradford South Circuits, with the aim of looking at future possibilities for increased cooperation, on matters such as the shared Diaconal appointment, and the forthcoming Bradford City of Culture 2025;
- continued to develop our relationship with Bradford South Circuit, through support of the ministry of Rev Graeme Dutton in the city centre (St Arnold's);
- supported the provision of work through Touchstone;
- supported the ecumenical work of Churches Together groups;
- continued to support local leadership teams in a significant number of churches;
- supported the congregations at Allerton and Wilsden as they explore development work;
- monitored our method of determining local church financial contributions to the work of the circuit, and revised contributions appropriately according to changes in circumstance, not least the pandemic;
- completed annual returns in ensuring that the circuit remains GDPR compliant;
- enabled three local ecumenical partnerships in the circuit to continue their work while reflecting on future challenges and possibilities;
- implemented a Circuit Project at Crag, set in a neighbourhood with a high level of deprivation and social issues, establishing a Management and Development Group to lead the work, and pave the way for the new Deacon to start work in area from February 2024;
- supported the congregation at Crag Road, following their decision to seek permission to cease worship, which was granted in April 2023; and
- hosted the Representative Synod of the Yorkshire West District for its meeting in September 2022.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Future Plans

Challenges moving forward include a review of the ministry needs of the circuit, both lay and ordained, and to engage appropriately with the Methodist stationing processes for the coming year. Challenges continue to include developing ministry in such ways that local lay leadership and ministries are supported and enabled to develop. Volunteer and financial resources continue to be a challenge across the circuit; for the circuit a priority is to recruit new Circuit Stewards, and to ensure the deployment of reserves for purposes of mission. New initiatives, such as the growing relationship with Bradford South Circuit, and the Circuit Project at Crag Road provide important focal points for the circuit as it moves forward. The circuit continues to work with the churches to determine, and put into practice, a realistic long-term strategy for best use of resources for ministry and mission to the communities of North Bradford. This will be done in alignment with the objectives laid out in the Circuit Strategy document and through a review of future ministry needs.

Financial Review

The Statement of Financial Activities shows net expenditure for the year, before other recognised losses, of £165,450 (2022: £371,783) after grants paid of £30,500 (Note 5 to the financial statements). The total reserves at 31 August 2023 stand at £1,973,983 (2022: £2,140,083). The Trustees consider the financial position to be satisfactory.

Principal Funding Sources

Principal funding sources for the year to 31 August 2023 are the Assessments received from the twelve churches within the Circuit. The principal expenditure was the salary costs of the three Ministers, one Deacon and three lay staff employed by the Circuit and grants committed.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Circuit are six months of expenditure amounting to £213,282 for the year ended 31 August 2023. At 31 August 2023 the free reserves amounted to £733,978 (2022: £896,341) thus above this target. The reserves policy will be reviewed annually.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints about fundraising were received during the year.

Bradford North Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2023

Trustees' Responsibilities

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Circuit Assembly to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the net income or net expenditure of the Charity for that period. In preparing those financial statements, the Circuit Assembly has:

- selected suitable accounting policies and applied them consistently;
- observed the methods and principles in the applicable Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Circuit Assembly is responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

It is also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approved on 13th March 2024 and signed on behalf of the Circuit by:

P Drake - 13 March 2024

Rev. Philip Drake
Superintendent Minister

Bradford North Methodist Circuit

Independent Examiner's Report to the Trustees of Bradford North Methodist Circuit

I report on the financial statements of Bradford North Methodist Circuit for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Independent Examiner's Statement

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

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

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

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

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Ltd
12 King Street
Leeds
LS1 2HL

08/04/2024
.....

Bradford North Methodist Circuit

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	2023 Total	2022 Total
		£	£	£	£	£	£
Income from:							
Donations and legacies							
Donations		600	-	-	-	600	1,750
Assessment or Share		235,163	-	-	-	235,163	737,690
Charitable activities							
Transfer from circuit churches		-	-	-	-	-	18,887
Investment Income		8,519	14,597	442	-	23,558	3,064
Other income		1,792	-	-	-	1,792	2,226
Total income		246,074	14,597	442	-	261,113	763,617
Expenditure on:							
Charitable Activities							
Stipends and staff costs	2	117,525	54,000	-	-	171,525	166,972
District Assessment		50,320	-	-	-	50,320	51,216
Admin, insurance, professional telephone and travel		73,654	32,046	39	-	105,739	92,896
Utilities		21,330	-	-	-	21,330	12,150
Maintenance on manses		4,874	-	-	-	4,874	16,218
Expenditure on other Circuit property		37,527	-	1,100	-	38,627	13,085
Depreciation		790	-	-	-	790	790
Other expenditure		2,858	-	-	-	2,858	2,507
Grants and donations	5	-	30,500	-	-	30,500	36,000
Total expenditure		308,878	116,546	1,139	-	426,563	391,834
Net (expenditure)/income before other recognised gains		(62,804)	(101,949)	(697)	-	(165,450)	(371,783)
Realised and unrealised gains on investments		-	(650)	-	-	(650)	(1,025)
Transfers between funds		15,412	(15,412)	-	-	-	-
Net movement in funds		(47,392)	(118,011)	(697)	-	(166,100)	370,758
Funds brought forward		1,640,801	485,251	13,931	100	2,140,083	1,769,325
Funds carried forward		1,593,409	367,240	13,234	100	1,973,983	2,140,083

A comparative Statement of Financial Activities for the year ended 31 August 2022 is shown in Note 16.

There were no recognised gains and losses for 2023 and 2022 other than those included in the Statement of Financial Activities.

The notes on pages 10 to 21 form part of these financial statements.

Bradford North Methodist Circuit

Balance Sheet as at 31 August 2023

	Note	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£	£
Fixed assets:							
Tangible assets	6	1,225,825	-	-	-	1,225,825	1,226,615
Listed Investments	7	-	14,646	-	-	14,646	15,296
Long Term Loan	8	10,000	-	-	-	10,000	10,000
		1,235,825	14,646	-	-	1,250,471	1,251,911
Current assets:							
Debtors	9	20,488	-	-	-	20,488	19,322
Church held for sale		-	-	-	-	-	-
Cash deposits		232,001	398,394	13,234	100	643,729	846,630
Cash at bank and in hand		141,806	-	-	-	141,806	92,309
		394,295	398,394	13,234	100	806,023	958,261
Creditors: Amounts falling due within one year	10	(36,711)	(22,000)	-	-	(58,711)	(47,889)
Net current assets		357,584	376,394	13,234	100	747,312	910,372
Creditors: Amounts falling due after more than one year	10	-	(23,800)	-	-	(23,800)	(22,200)
Total net assets		1,593,409	367,240	13,234	100	1,973,983	2,140,083
Funds of the Circuit							
General Fund	11/12	1,593,409	-	-	-	1,593,409	1,640,801
Circuit Model Trust Fund	11/12	-	367,240	-	-	367,240	485,251
Total Unrestricted Funds		1,593,409	367,240	-	-	1,960,649	2,126,052
Restricted Funds	11/12	-	-	13,234	-	13,234	13,931
Endowment Funds	11/12	-	-	-	100	100	100
Total Funds	11/12	1,593,409	367,240	13,234	100	1,973,983	2,140,083

The notes on pages 10 to 21 form part of these financial statements.

These financial statements were approved by the board of Trustees on 13th March 2024 and signed on its behalf.

Rev Philip Drake
Superintendent Minister and Chair of Trustees

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Bradford North Methodist Circuit is a charitable trust registered with the Charity Commission in England and Wales under the registered number 1137672. The principal address is Baildon Methodist Church, Newton Way, Baildon, Shipley, BD17 5NH.

Basis of preparation of Financial Statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Bradford North Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. The charity still has reserves sufficient to meet its immediate requirements. Consequently, the financial statements have therefore been prepared on the basis that the charity is a going concern.

Bradford North Methodist Circuit meets the definition of a public benefit entity under FRS 102.

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 represent grants, donations and legacies received which are allocated by the donor for a particular project or activity.

Endowment funds represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted.

Details of each material fund are disclosed in the notes to these Financial Statements.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Income

Income represents all income which becomes available to the charity but excludes gains on investments. Grants and donations are recognisable when the charity becomes entitled to receive the funds, when it is probable that the funds will be received and that they can be measured with sufficient accuracy. Investment income is recognised on an accruals basis and comprises of interest receivable during the accounting period.

Sale proceeds from the sale of assets not previously capitalised are shown net of the property levy where there is no replacement scheme for those assets.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs incurred in supporting the work of the charity.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources.

Tangible fixed assets for use by the Circuit

A tangible fixed asset is capitalised where the cost of an individual asset is £1,000 or more.

The Circuit Meeting has provided a reasonable estimate of the buildings' current value to the circuit. It is the circuit's policy to revalue its buildings on a regular basis. Contents are included in the valuation of each property accordingly no depreciation is provided on freehold property. The Trustees consider the carrying value of the freehold land and buildings to be materially equivalent to the carrying value.

Depreciation rates are as follows:

Manses, furniture and fittings	At valuation
Equipment	25% straight-line basis

Transfer of church buildings into the circuit

Where a church building that is no longer under the stewardship of the church but where responsibility for stewardship has been transferred to the circuit following the closure of the church, the following accounting policy will be adopted. The property will be included as a current asset net of any levy and included in income where an acceptable offer has been made for the building during the accounting period and the sale has been crystallised after the year end.

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.

Deposit Funds, such as TIF (Trustee Interest Fund) held via Trustees for Methodist Church Purposes and the Central Finance Board are shown separately from Cash and Bank in the Balance Sheet.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors and prepayments

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors, loans, provisions and grants payable

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfers of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any discounts which may be due.

Grants

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Circuit Meeting. On some occasions the Circuit Meeting will be asked to indicate whether it would approve a property development or building of a new church when the project is still at a development stage and other partners are still being consulted. The Circuit Meeting usually indicates that it would support the investment of the proceeds of sale of any related properties and how much it would be prepared to give in addition. Such amounts are not considered to be binding obligations on the Circuit until such time as a formal scheme is brought forward and approved by the Circuit Meeting.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Pensions and staff costs

The charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefits scheme operated by The Methodist Church. The Circuit accounts for contributions paid by circuit as defined contribution scheme as the defined benefit liability is that of the Methodist Church not the Circuit.

Taxation

Bradford North Methodist Circuit is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

1. Accounting Policies (continued)

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Minister and Lay Staff Information

The average number of clergy and lay staff analysed by function was:

	2023	2022
Clergy	4	4
Lay staff	3	3
	7	7

Ministers and lay staff costs during the year were as follows:

	Clergy 2023 £	Lay staff 2023 £	Total 2023 £	Clergy 2022 £	Lay staff 2022 £	Total 2022 £
Wages and salaries	97,626	35,446	133,072	93,477	36,704	130,181
Social security costs	9,291	2,016	11,307	8,842	1,663	10,505
Pension costs	25,353	1,793	27,146	24,313	1,973	26,286
	132,270	39,255	171,525	126,632	40,340	166,972

No employee earned £60,000 or more during the year (2022: no employee).

The charity considers its key management personnel to be the Circuit Leadership Team as set out on page 1. The remuneration of the Circuit Ministers (clergy) and Lay staff are set out above with further details set out in Note 13. No other members of the Circuit Leadership Team receive remuneration from the Circuit.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

3. Trustees' Remuneration and Trustees' Expenses

There were no expenses paid to Trustees during the year other than those referred to in Note 13. All salaried ministers' expenses were incurred in carrying out their roles as ministers.

Information on amounts paid to Trustees is included in Note 13.

4. Net Expenditure

This is stated after charging:

	2023 £	2022 £
Independent examination fee (including non-recoverable VAT)	2,580	2,340
Depreciation	790	790

5. Grant Expenditure

Organisation	Commitments unpaid as at 1 September 2022	Commitments made in 2022/2023	Paid in 2022/2023	Commitments unpaid as at 31 August 2023
Touchstone	21,600	-	(5,400)	16,200
Christians Against Poverty Debt Agency Grant (3 years)	5,000	15,000	(5,000)	15,000
Bradford South City Centre - St Arnolds (3 years)	9,000	-	(3,000)	6,000
Baildon Methodist Church	-	15,500	(15,500)	-
Chaplaincy Grant (3 years)	3,200	-	-	3,200
	38,800	30,500	(28,900)	40,400

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

6. Tangible Fixed Assets

	Property (Manse and internal contents) £	Office equipment £	Total £
Valuation:			
As at 1 September 2022	1,225,000	17,093	1,242,093
Additions	-	-	-
At 31 August 2023	1,225,000	17,093	1,242,093
Depreciation:			
As at 1 September 2022	-	15,478	15,478
Charge for year	-	790	790
At 31 August 2023	-	16,268	16,268
Net book value:			
At 31 August 2023	1,225,000	825	1,225,825
At 31 August 2022	1,225,000	1,615	1,226,615

The historical cost of tangible fixed assets was £1,015,348 (2022 - £1,015,348)

7. Investments

	£
Market value at 31 August 2022	15,296
Realised and unrealised loss	(650)
Market Value at 31 August 2023	14,646

Investments include unitised funds held in the Managed Mixed Fund administered by the Central Finance Board of the Methodist Church.

The historical cost of investments held at market value was £7,918 (2022 - £7,918).

8. Long Term Loan

	2023 £	2022 £
Loan to Yorkshire West Methodist District	10,000	10,000

9. Debtors: Amounts Falling Due Within One Year

	2023 £	2022 £
Prepayments and other debtors	20,488	19,322

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

10. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Assessments in advance	32,995	27,705
Grants payable (Note 5)	16,600	16,600
Creditors and accruals	9,116	3,584
	58,711	47,889

Creditors: Amounts Falling Due Over One Year

	2023 £	2022 £
Grants payable (Note 5)	23,800	22,200

11. Movement in Funds

Current year	Balance 1 September 2022 £	Income £	Expenditure £	Transfers £	Gains £	Balance 31 August 2023 £
Unrestricted funds:						
General Funds	1,640,801	246,074	(308,878)	15,412	-	1,593,409
Circuit Model Trust Fund	485,251	14,597	(116,546)	(15,412)	(650)	367,240
Total unrestricted funds	2,126,052	260,671	(425,424)	-	(650)	1,960,649
Restricted funds:						
Mabel Goldsbrough Bequest	7,193	226	(1,120)	-	-	6,299
Trust 17586 Various Bequests	6,738	216	(19)	-	-	6,935
Total restricted funds	13,931	442	(1,139)	-	-	13,234
Permanent Endowment:						
Edwin Robinson Bequest	100	-	-	-	-	100
Total funds	2,140,083	261,113	(426,563)	-	(650)	1,973,983

Restricted funds:

Mabel Goldsbrough Bequest is for the upkeep and maintenance of the Circuit's Croft Street Cemetery.

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

11. Movement in Funds (continued)

Prior Year	Balance 1 September 2021	Income	Expenditure	Transfers	Gains	Balance 31 August 2022
	£	£	£	£	£	£
Unrestricted funds:						
General Funds	1,529,822	761,662	(293,675)	(357,008)	-	1,640,801
Circuit Model Trust Fund	224,398	1,885	(97,015)	357,008	(1,025)	485,251
Total unrestricted funds	1,754,220	763,547	(390,690)	-	(1,025)	2,126,052
Restricted funds:						
Mabel Goldsbrough Bequest	8,279	38	(1,124)	-	-	7,193
Trust 17586 Various Bequests	6,726	31	(19)	-	-	6,738
Total restricted funds	15,005	69	(1,143)	-	-	13,931
Permanent Endowment:						
Edwin Robinson Bequest	100	1	(1)	-	-	100
Total funds	1,769,325	763,617	(391,834)	-	(1,025)	2,140,083

12. Analysis of Net Assets by Fund

Current Year	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,225,825	-	-	1,225,825
Listed Investments	14,646	-	-	14,646
Long term loan	10,000	-	-	10,000
Net current assets	733,978	13,234	100	747,312
Creditors over 1 year	(23,800)	-	-	(23,800)
	1,960,649	13,234	100	1,973,983
Prior Year	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,226,615	-	-	1,226,615
Listed Investments	15,296	-	-	15,296
Long term loan	10,000	-	-	10,000
Net current assets	896,341	13,931	100	910,372
Creditors over 1 year	(22,200)	-	-	(22,200)
	2,126,052	13,931	100	2,140,083

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

13. Related Party Transactions

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend of £26,928 (2022: £25,824)

Rev N Blundell
Rev P Drake
Rev C Crabtree

Deacon M Evans is employed at 50% and receives the basic stipend of £13,464 (2022: £12,912)

Ministers and Deacons are provided living accommodation as required by the church's Standing Orders.

In addition to the basic stipend the following Connexionally agreed additional allowances were paid:
Rev P Drake: Superintendent Minister's allowance of £2,693 (2022: £2,583).

Lay employees

The following members of the Circuit Meeting are also employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated. They do not receive payment for acting as Trustees:

Name	Position	2023 £	2022 £
Clair Schofield	Administrator	19,176	11,140
Laura Tunnacliffe	Children's Ministry Enabler (resigned March 2023)	8,905	15,417
Louise Rouse	Finance Officer (resigned December 2022)	4,423	2,097
Clive Grimshaw	Finance Officer (appointed March 2023)	4,096	-

Other related party transactions

Ashley France who is a Trustee of the circuit, is a chartered surveyor employed by Batty France, chartered quantity surveyors. Batty France provided professional services totalling £18,789 (2022: £29,614) to the circuit during the year in relation to a number of properties held by the charity. There was £nil outstanding balance to Batty France at 31 August 2023 (2022: £nil).

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

14. Pension Schemes

The charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit accounts for contributions paid to the scheme as if the scheme were a defined contribution scheme and amounts are recognised in the income statement. The Circuit is not a participating employer in the scheme and the liability sits with the Methodist Church. The circuit contributes 26.9% (2022: 26.9%) of ministers' stipends which are paid by the Methodist Church.

The cost of the pension scheme to the circuit for the year ended 31 August 2023 was £25,353 (2022: £24,313). At the 31 August 2023 £1,953 was prepaid in respect of the scheme (2022: £2,113).

Three of the Lay Employees are members of The Pensions Trust, which is a defined contribution scheme. The cost of the pension scheme to the circuit for the year ended 31 August 2023 was £1,793 (2022: £1,973).

15. Trustees

The following Trustees have held office since 1 September 2022:

David O'Loan	Clair Schofield
Stuart Ayrton	Heather Ayrton
Linda Bairstow	Allan Barker
Martin Bashforth	Janet Bell
Tim Billingsley	Rev. Nick Blundell
Anthony Butterfield	Geoffrey Briggs
Margaret Isaac (appointed 14/09/2023)	Roger Butterfield
Rev. Christine Crabtree	June Carter
Ian Dobson	Jennifer Conroy
Sheila Dunn	John Denton
Margaret Mallison (resigned 14/09/2023)	Rev. Philip Drake
Ashley France	Carol Whitrick
Alun Griffiths	Rev. Graeme Dutton (appointed 14/09/2023)
Nigel Hainsworth	Clive Grimshaw
Rev. Derek Hoe	Janet Harper
David Hogg	Judith Herne
Dee Kesler	Diana Hogg
Ruth Whitfield (appointed 14/09/2023)	Helen Hoyle
Rev. Pat Malham	Peter Jackson
Jean Morris	Laurence Mann
Jeremy Parker	Colleen Middleton
Rev. Sarah Jemison	Roger Morris
Joyce Rossington	Rev. Geoff Reid
Rev. Rob Drost	Norman Roper
John Watmough	Laura Tunnacliffe (resigned 31/03/2023)
Meredith Evans (resigned 14/09/2023)	Rev. Lyn Gregg (resigned 14/09/2023)
Jenny Ambler (resigned 14/03/2023)	

Bradford North Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2023

16. Comparative Statement of Financial Activities for the Year Ended 31 August 2022

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
Income from:					
Donations and legacies					
Donations	1,750	-	-	-	1,750
Assessment or Share	737,690	-	-	-	737,690
Charitable activities					
Transfer from circuit church	18,887	-	-	-	18,887
Grants	-	-	-	-	-
Other trading activities					
Lettings	-	-	-	-	-
Investment Income	1,109	1,885	69	1	3,064
Other income	2,226	-	-	-	2,226
Total income	761,662	1,885	69	1	763,617
Expenditure on:					
Charitable Activities					
Stipends and staff costs	116,172	50,800	-	-	166,972
District Assessment	51,216	-	-	-	51,216
Admin, insurance, professional telephone and travel	82,638	10,215	43	-	92,896
Utilities	12,150	-	-	-	12,150
Maintenance on manses	16,217	-	-	1	16,218
Expenditure on other Circuit property	11,985	-	1,100	-	13,085
Depreciation	790	-	-	-	790
Other expenditure	2,507	-	-	-	2,507
Grants and donations	-	36,000	-	-	36,000
Total expenditure	293,675	97,015	1,143	1	391,834
Net (expenditure) before other recognised gains	467,987	(95,130)	(1,074)	-	371,783
Realised and unrealised gains on investments	-	(1,025)	-	-	(1,025)
Transfers between funds	(357,008)	357,008	-	-	-
Net movement in funds	110,979	260,853	(1,074)	-	370,758
Funds brought forward	1,529,822	224,398	15,005	100	1,769,325
Funds carried forward	1,640,801	485,251	13,931	100	2,140,083

JAL/BRA005/ID5626562

The Board of Trustees
Bradford North Methodist Circuit
Bradford North Circuit Office
Baildon Methodist Church
Newton Way
Baildon
BD17 5NS

Dear Trustees

The following representations are made based on enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 August 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. You acknowledge that the work performed by ourselves is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that we do not express an audit opinion.
2. You confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2023 audited.
3. You have fulfilled your responsibilities as trustees as set out in the terms of your engagement letter dated 5 January 2023, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
4. You confirm that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. You confirm that all the accounting records have been made available to you for the purpose of your independent examination. You have provided us with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
6. You confirm that the effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

7. You confirm that the charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
8. You confirm that all actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
9. You have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

10. Significant assumptions used by you in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

11. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

12. You have disclosed to us all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13. You have disclosed to us all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. You have disclosed to us all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16. You believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. You have considered a period of twelve months from the date of approval of the financial statements. You believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to us. There have been no breaches of terms or conditions in the application of such income.

Financial Statements

18. You confirm that no grant payments were made to Saltire Chaplaincy in the year, and the amount outstanding at 31 August 2023 of £3,200 remains unchanged from the previous year.
19. You confirm that the list of trustees provided to us and included in the financial statements is correct and that details at the charity commission will be amended immediately to reflect any differences.

Yours faithfully

Jessica Lawrence

Azets Audit Services Limited

We confirm that the above representations are made based on enquiries of trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the independent examination.

P Drake

Reverend Philip Drake – Superintendent Minister

13th March 2024

Date