

# TADCASTER METHODIST CIRCUIT

England & Wales · Charity number 1158403

## Details

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**Status** Registered

**Legal form** Previously excepted

**Registered** 2014-09-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2 Haweswater Close  
Wetherby  
LS22 6FG

**Phone** 01937582854

## Activities

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**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:** Advancement of the Christian faith

## Classification

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- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£195,838	£234,388	-	-
2023-08-31	£187,228	£178,928	-	-
2022-08-31	£165,202	£189,702	-	-
2021-08-31	£169,033	£208,073	-	-
2020-08-31	£169,003	£208,073	-	-

## Trustees

Name	Role	Appointed
Rev Ann Fox	Chair	2020-09-01
ANDREW CHRISTOPHER MARSHALL		2004-09-01
ANNE HOVELL		2004-09-01
ANTHONY PAGE		2015-09-01
Angela Jane Foster		2025-09-23
Barbara Hudson		2023-09-26
Beverly Anne Hills		2021-10-01
Bryan Milne		2024-09-10
Caren Rowe		2024-09-10
Christine Janet Kidd		2023-09-26
Christopher William Horbury		2020-10-20
David Charles Mountain		2018-12-01
Dr Alan Lyness Bell		2021-09-01
HEATHER ANGELA SHIPMAN		2004-09-01
Helen Crowther		2024-09-10
Hilary Joy Marshall		2016-09-01
JANET GRIFFIN		2004-09-01
JOAN DYER		2004-09-01
JOAN VALERIE THOMAS		2004-09-01
JOAN WILSON		2004-09-01
James Murison		2023-09-26
Jean Mason		2024-09-10
Kathleen Jean Page		2019-09-01
MIKE SHIPMAN		2004-09-01
Neil Alexander Barron		2019-09-01
Paula Tweddle		2025-09-23
Rev Abi Alex		2024-09-10

Name	Role	Appointed
Susan Ann Cutting		2024-09-10
Valerie Ella Woodhams		2023-09-26
WILLIAM KENDALL		2004-09-01

**TADCASTER METHODIST CIRCUIT**

England & Wales - Charity number 1158403

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# Accounts

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**Financial Tadcaster Methodist Circuit**

Registered charity number 1158403

**Financial Statements**

for the year ended 31 August 2024

Tadcaster Methodist Circuit

Trustees' Report and Financial Statements

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**Reference and Administrative Details**

**Principal address**  
2 Haweswater Close  
Wetherby  
West Yorkshire  
LS22 6FG

**Registered charity number**  
1158403

## Tadcaster Methodist Circuit

### **Trustees**

The trustees who served the charity during the year were as follows:

### **Circuit Ministers**

Revd Ann Fox (Superintendent)  
Revd Steve Jakeman

### **Supernumerary Ministers**

Revd Ken Marshall  
Revd Gordon Shaw  
Revd Don Tuttell

### **Local Pastors**

Mrs Eileen Clarkson

### **Associate Presbyter**

Revd Uell Kennedy

### **Circuit Stewards**

Mr Neil Barron  
Mrs Barbara Hudson

### **Circuit Treasurer**

Circuit Trustees

### **Circuit Meeting Secretary / Circuit Administrator**

Employee – Mrs Juliana Caukwell

### **Circuit Property & Manses Secretary**

Mr Mike Shipman

### **Local Preacher / Worship Leader Tutor**

Dr Alan Bell

### **Preachers' Secretary**

Mrs Penny Harrison

### **Circuit Safeguarding Officer**

Vacant

### **Action for Children Co-ordinator**

Mrs Hilary Marshall

### **Methodist Homes Treasurer**

Mrs Joan Wilson

### **Home Missions Treasurer / World Church Treasurer**

Mrs Anne Hovell

### **LWPT Secretary and Treasurer**

Mr David Mountain

## Tadcaster Methodist Circuit

### Methodist Women in Britain

President: Mrs Susan Jakeman

Secretary: Mrs Joan Dyer

Treasurer: Mrs Joan Wilson

### Church Representatives

<b>Appleton Roebuck</b>	Mr William Kendall Mrs Joan Thomas Mrs Judith Green
<b>Boston Spa</b>	Mrs Val Woodhams Mrs Anne Hovell Mrs Sue Jakeman / Mr Jim Murison
<b>Church Fenton</b>	Mrs Beverly Hills Mrs Chris Horbury
<b>Clifford</b>	Mrs Kathryn Whaley Mr David Mountain
<b>Collingham</b>	Mrs Sheila Burgess Mrs Caren Rowe Mr Bryan Milne
<b>East Keswick</b>	Mrs Penny Harrison Mr Tony Page Mrs Cathy Page
<b>Tadcaster</b>	Mrs Christine Kidd Mrs Joan Thomas Mr Adrian Dixon
<b>Ulleskelf</b>	Mrs Mary Watson Mrs Janet Allman
<b>Wetherby</b>	Mr Keith Hartrick Mrs Stephanie Smith Mrs Joan Wilson Mrs Heather Shipman

### Independent Examiner

MS S Cutting  
33 South road, Dodworth,  
Barnsley, South Yorkshire  
S75 3LG

### Bankers

HSBC Bank plc  
11 North Street  
Wetherby  
LS22 6NT

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

## Tadcaster Methodist Circuit

## Tadcaster Methodist Circuit

### **Trustees' Report**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2024.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and is governed under the Deed of Union (1932) and the Methodist Church Act (1976). The trustees are appointed by local churches and existing trustees. Ministers and Circuit Stewards are automatically trustees.

### **Induction and training of trustees**

A range of guidance is produced by Methodist Connexion and the leaflet 'The role of a Trustee (2009)' is given to each trustee.

### **Structure**

The Circuit is part of the Yorkshire North & East Methodist District and is accountable to the Methodist Conference.

### **Risks**

Risks are considered by both the Circuit Meeting and individual Church Councils who take professional advice as required. There is a regular review process. The Circuit has adopted a Safeguarding Policy and ensure it is rolled out to the churches.

### **OBJECTIVES AND ACTIVITIES**

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

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

In all activities the trustees had regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Juliana Caukwell was appointed as the Circuit Administrator.

The Circuit Invitation Committee continued its conversations with the District and the Circuit as to the appointment of a minister in 2024 and submitted a profile for a Probationer Presbyter.

Equality Diversity & Inclusion training was held across the Circuit, in line with the requirements of the Methodist Church.

## Tadcaster Methodist Circuit

Bible Studies and Bible Study services were held within the Circuit, and two Circuit Quiet Days were held during the year. A TryPraying initiative was planned to take place across the Circuit near Pentecost 2024, along with ecumenical partners.

The first Autumn Church Council meeting of the Lower Wharfe Church was held, with representatives present from the chapels of Appleton Roebuck, Church Fenton and Ulleskelf.

A Circuit Service was held in October to celebrate the publishing of Revd Steve Jakeman's book, 'The Fifth Gospel', written during his sabbatical.

Mrs Sue Cutting, the Operations Manager of the District's Bridge Circuit, was appointed as the Circuit Treasurer, due to Mr David Gunton moving away.

The Circuit Leadership Team and the Circuit Property Secretary made arrangements to give notice to the tenants of the Tadcaster manse, 12 Golf Links Crescent, and began a programme of refurbishment works in preparation for housing of a Probationer Presbyter (the profile being accepted and successful).

The Superintendent minister and Senior Circuit Steward attended a meeting with the Initial Stationing Sub-Committee in Nottingham, in preparation to receive the Probationer Presbyter, Revd Abi Alex. The Superintendent minister also attended a meeting with Revd Abi Alex at Queens Ecumenical Theological College in Birmingham.

The churches within the Circuit maintained their worship, mission and outreach, alongside ecumenical partners, and encouraged and assisted by the Circuit Mission & Outreach group, ministers, Local Pastor, Local Preachers and Worship Leaders.

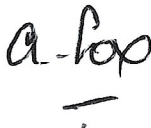
We were sorry to learn of the death of Revd Dr Gordon Shaw, Supernumerary Minister.

A Circuit Service was held to celebrate the ministry of Local Pastor Eileen Clarkson, as she prepared to leave the Lower Wharfe churches and Tadcaster church at the end of August 2024.

A Circuit Service was held to celebrate the ministry of Revd Steve Jakeman and his wife Sue, as Steve 'sat down' from ministry at the end of August 2024.

During the year, the Circuit continued to play a part at District level, with Revd Ann Fox as Presbyteral Synod Secretary, an elected representative onto Methodist Council, and a representative for the Yorkshire regions to the Memorials Committee; Revd Steve Jakeman as District Ecumenical Officer; and both on District committees within those capacities. Revd Ann Fox attended Conference as a District Representative. The District roles for Revd Ann Fox came to an end in August 2024, and the role on the Memorials Committee will be continuing.

Revd Ann Fox  
Superintendent Minister



## Independent Examiner's Report

### To the trustees unaudited accounts of the Tadcaster Methodist Circuit

I report on the accounts for the year ended 31 August 2024 - set out on pages 8 to 15

#### **Respective responsibilities of trustees and examiner**

As described on page 5 the trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144 (2) 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.

#### **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 Circuit and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 and the 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;

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; and
  - to prepare accounts which accord with the accounting records and to comply with the 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.

*S A Cutting*

Sue Cutting  
AAT

Dated: 04/02/2025

33 Sout Road, Dodworth  
Barnsley, South Yorkshire  
S75 3LG

**Tadcaster Methodist Circuit**

**Statement of Financial Activities**

for the year ended 31 August 2024

	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	Total 2023-24 £	Total 2022-23 £
<b>INCOME</b>				
Assessments on Churches (note 2)	158,766	-	158,766	157,000
Interest	2,602	6,700	9,302	6,777
Rental Income	5,068	-	5,068	9,836
Other income (note 3a)	<u>22,702</u>	<u>-</u>	<u>22,702</u>	<u>13,615</u>
<b>Total income</b>	<u>189,138</u>	<u>6,700</u>	<u>195,838</u>	<u>187,228</u>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Stipends, salaries and pension costs (note 4)	83,081	-	83,081	77,615
District assessment (note 8)	34,204	-	34,204	31,096
Methodist church fund	0	-	0	0
Telephone and travel (incl relocation costs Note 4))	7,543	-	7,543	4,740
Insurance, utilities etc (note 6)	12,488	-	12,488	9,703
Maintenance of manses (note 6)	27,839	-	27,839	4,514
Other expenditure (note 7)	19,448	364	19,812	12,730
Preaching and worship, incl. Local Pastors	38,476	-	38,476	33,190
Grants and donations	7,067	-	7,067	1,448
Contributions to district advance fund	<u>-</u>	<u>3,878</u>	<u>3,878</u>	<u>3,892</u>
<b>Total expenditure</b>	<u>230,146</u>	<u>4,242</u>	<u>234,388</u>	<u>178,928</u>
<b>Net movement in fund</b>	(41,008)	2,458	(38,550)	8,300
<b>Net transferred between accounts</b>	(26,886)	52,948	26,062	-
<b>Increase in valuation (3 manses)</b>		-	-	
Total funds brought forward	<u>1,492,488</u>	<u>86,162</u>	<u>1,578,649</u>	<u>1,570,350</u>
<b>Total funds carried forward</b>	<u>1,424,594</u>	<u>141,568</u>	<u>1,566,161</u>	<u>1,578,649</u>

Tadcaster Methodist Circuit

**Balance Sheet**

at 31 August 2024

	<i>Note</i>	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,375,000</u>	—	<u>1,375,000</u>	<u>1,375,000</u>
<b>Current Assets</b>					
Debtors and prepayments	10	-	-	-	6,731
Trustees for Methodist purposes	11	-	141,568	141,568	127,569
Central finance board deposits		50,647	-	50,647	87,323
Cash at bank and in hand		<u>8,002</u>	—	<u>8,002</u>	<u>22,706</u>
		58,649	141,568	200,217	244,329
<b>Current liabilities</b>					
Creditors and accruals	12	<u>9,055</u>	—	<u>9,055</u>	<u>40,680</u>
Net Current Assets		<u>49,594</u>	<u>141,568</u>	<u>191,161</u>	<u>203,649</u>
<b>Total Assets</b>		<u>1,424,594</u>	<u>141,568</u>	<u>1,566,161</u>	<u>1,578,649</u>
<b>Funds of the Circuit</b>					
General Fund (unrestricted)		<u>1,424,594</u>	<u>141,568</u>	<u>1,566,161</u>	<u>1,578,649</u>

The financial statements were approved by the Board of Trustees on 11<sup>th</sup> March 2025 and were signed on its behalf by:

*A. Fox*

Revd. Ann Fox  
Superintendent and Chair of the meeting

## Notes (forming part of the financial statements)

### 1 Accounting policies

#### *Accounting convention*

The financial statements are prepared under the historical cost convention in accordance with the requirements of the FRS102 SORP and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concession set out in the SORP.

#### *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.

#### *Incoming resources*

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

#### *Resources expended*

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated.

#### *Tangible fixed assets for use by the Circuit*

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. (Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. Provision is made for depreciation where appropriate).

#### *Debtors and prepayments*

These amounts are owed to the Circuit and include payments made by the District for services yet to be received.

#### *Creditors*

These amounts are owed by the Circuit and include any amounts accrued as payable this year but will be paid in future years.

## Tadcaster Methodist Circuit

Notes  
(forming part of the financial statements - continued )

### 2 Assessment on churches

	2023-24	2023-24
	£	£
Appleton Roebuck	5,737	5,650
Boston Spa	42,525	42,000
Church Fenton	4,556	4,500
Collingham	4,450	4,000
Clifford	11,694	11,550
East Keswick	11,137	11,000
Tadcaster	19,750	19,500
Ulleskelf	1,000	1,600
Wetherby	<u>57,915</u>	<u>57,200</u>
	<u>158,764</u>	<u>157,000</u>

The circuit comprises 9 churches and each makes a share contribution, according to their ability, to meet the overall net costs of the circuit.

### 3 Village Redevelopment Fund

(a) **Other income** consists of donations of **£500** for the Village Redevelopment Fund made by churches

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 4 Stipends, salaries and pension costs

Stipends were paid to 2 full-time presbyters. Total costs were as follows:

	2023-24	2022-23
	£	£
Stipends	61,498	57,270
National Insurance contributions	5,959	5,477
P11D NI	-	-
Pension fund contributions	<u>15,624</u>	<u>14,582</u>
	83,081	77,615
Telephone	2,198	1,863
Travelling	5,345	2,877
Removal, stationing and relocation costs	<u>-</u>	<u>-</u>
	<u>90,624</u>	<u>82,355</u>

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

#### 5 Cost of Superintendent, Presbyters and Trustees

The Superintendent of the circuit, the other presbyters and the remaining members of the circuit leadership team are considered as key management personnel. The Superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are trustees of the circuit. The stipends, employers NIC and employer's pension contributions and other expenses of the presbyters of the circuit are paid by the circuit.

The manses are provided by the circuit and the circuit maintains the property. The value of the council tax and water charges paid by the circuit are not disclosed here as HMRC does not regard these as a benefit in kind in the hands of the minister.

The circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed and without extra pay.

With a reduction in presbyters in the circuit, it has moved to employ paid Local Pastors, who have shared responsibility with the presbyters for work throughout the circuit. Their costs are included in the expenditure under Preaching & Pastoral Care.

#### Payments to Trustees

It is generally not circuit policy to reimburse members of the CLT, circuit meeting and others involved in the administration of circuit affairs, other than presbyters and local pastors, for expenditure incurred in carrying out their duties.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 5 **Payments to Trustees (continued)**

Other payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting comprise postage, consumables, telephone and travel.

	2023-24	2022-2023
	£	£
Postage, consumables, telephone and travel	<u>0</u>	<u>6,458</u>
Number of trustees who were paid expenses	<u>0</u>	<u>4</u>

#### 6 **Property expenses**

The circuit is Managing Trustee for 3 manse, two usually occupied by a presbyter. The Tadcaster manse was not occupied by a presbyter and was duly let on the open market. The circuit is responsible for the payment of council tax, water charges and insurance on all three manse. In addition, the cost of gas & electricity for the Wetherby manse was paid by the circuit to ensure it was maintained while it stood empty.

Manse	Council tax	Property Insurance	Central Heating Insurance	Water	Total	Repairs
	£	£	£	£	£	£
Wetherby	3,086	856	162	288	4,392	2,481
Boston Spa	3,452	827	188	325	4,792	504
Tadcaster	2,538	570	151	45	3,304	24,854
	<u>9,076</u>	<u>2,253</u>	<u>501</u>	<u>658</u>	<u>12,488</u>	<u>27,839</u>
2023 totals	<u>5,691</u>	<u>2,396</u>	<u>1,067</u>	<u>549</u>	<u>9,703</u>	<u>4,515</u>

#### 7 **Office, administration & other costs**

	2023-24	2022-23
	£	£
Quinquennial expenditure	6,493	2,496
Circuit Administrator	5,663	5,496
Administration	1,725	1,196
Printing, Postage and Consumables	1,284	3,178
Sundries	4,283	
Training & Internship costs		
TMCP Administration fee	<u>364</u>	<u>364</u>
	<u>19,812</u>	<u>12,730</u>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements – continued)

**8 District assessment and levy**

The district assessment is calculated relative to the staffing of all circuits in the Yorkshire North & East District.

**9 Tangible fixed assets - freehold property**

	Manses £
<i>At valuation</i>	
<b>At 31 August 2023</b>	<b><u>1,375,000</u></b>
<i>Appreciation</i>	
<b>At 31 August 2024</b>	=
<i>Net Book Value</i>	
<b>At 31 August 2024</b>	<b><u>1,375,000</u></b>
at 31 August 2023	<u>1,375,000</u>

The Circuit owns three manses based at Wetherby, Boston Spa and Tadcaster. All are freehold and were professionally revalued at 31st August 2016 by Renton & Parr of Wetherby, Chartered Surveyors with experience of valuing similar properties, on an open market existing use basis in accordance with the RICS UK Valuation Standards 2014 and International Valuation Standards. The trustees consider that, in line with house price rises in the area, the value of these properties as at 31st August 2022 to be 10% higher than the valuation on 31st August 2020.

**10 Debtors**

	2023-24 £	2022-23 £
Sundry debtors	-	-
Loans	-	-
Pre-payments		<u>6731</u>
		<u>6,731</u>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 11 Trustees for Methodist purposes

The funds that support the Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the account each month. TMCP is the legal owner and custodian trustee of all Methodist model trust fund property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy is determined by the Methodist conference.

#### 12 Creditors

	2023-24	2022-23
	£	£
Church assessments paid in advance		31,603
Other creditors		
Accruals	<u>9,055</u>	<u>9,077</u>
	<u>9,055</u>	<u>40,680</u>

#### 13 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2023: £ nil).

#### 14 Circuit Model Trust Fund

	2023-24	2022-23
	£	£
Balance as at 31 August	<u>141,568</u>	<u>127,569</u>

The purpose of the fund is for the use, at the discretion of the trustees, in the furtherance of the general objectives of the circuit. Its main source of income has been the contributions from the sale of church buildings in the circuit.

**TADCASTER METHODIST CIRCUIT**

England & Wales - Charity number 1158403

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# Accounts

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# **Financial Tadcaster Methodist Circuit**

Registered charity number 1158403

## **Financial Statements**

for the year ended 31 August 2023

Tadcaster Methodist Circuit

Trustees' Report and Financial Statements

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**Reference and Administrative Details**

**Principal address**  
2 Haweswater Close  
Wetherby  
West Yorkshire  
LS22 6FG

**Registered charity number**  
1158403

## Tadcaster Methodist Circuit

### **Trustees**

The trustees who served the charity during the year were as follows:

### **Circuit Ministers**

Revd Ann Fox (Superintendent)

Revd Steve Jakeman

### **Supernumerary Ministers**

Revd Ken Marshall

Revd Gordon Shaw

Revd Don Tuttell

### **Local Pastors**

Mrs Eileen Clarkson

### **Associate Presbyter**

Revd Uell Kennedy

### **Circuit Stewards**

Mr Neil Barron

Mrs Barbara Hudson

### **Circuit Treasurer**

Mr David Gunton

### **Circuit Meeting Secretary / Circuit Administrator**

Employee - Mrs Catherine Cockeram

### **Circuit Property & Manses Secretary**

Mr Mike Shipman

### **Local Preacher / Worship Leader Tutor**

Dr Alan Bell

### **Preachers' Secretary**

Mrs Penny Harrison

### **Circuit Safeguarding Officer**

Vacant

### **Action for Children Co-ordinator**

Mrs Hilary Marshall

### **Methodist Homes Treasurer**

Mrs Joan Wilson

### **Home Missions Treasurer / World Church Treasurer**

Mrs Anne Hovell

### **LWPT Secretary and Treasurer**

Mr David Mountain

## Tadcaster Methodist Circuit

### Methodist Women in Britain

President: Mrs Susan Jakeman

Secretary: Mrs Joan Dyer

Treasurer: Mrs Joan Wilson

### Church Representatives

<b>Appleton Roebuck</b>	Mr William Kendall Mrs Joan Thomas Mrs Judith Green
<b>Boston Spa</b>	Mrs Val Woodhams Mrs Anne Hovell Mrs Sue Jakeman / Mr Jim Murison
<b>Church Fenton</b>	Mrs Beverly Hills Mrs Chris Horbury
<b>Clifford</b>	Mrs Kathryn Whaley Mr David Mountain
<b>Collingham</b>	Mrs Sheila Burgess Mrs Caren Rowe Mr Bryan Milne
<b>East Keswick</b>	Mrs Penny Harrison Mr Tony Page Mrs Cathy Page
<b>Tadcaster</b>	Mrs Christine Kidd Mrs Joan Thomas Mr Adrian Dixon
<b>Ulleskelf</b>	Mrs Mary Watson Mrs Janet Allman
<b>Wetherby</b>	Mr Keith Hartrick Mrs Stephanie Smith Mrs Joan Wilson Mrs Heather Shipman

### Independent Examiner

MS S Cutting

33 South road, Dodworth,

Barnsley, South Yorkshire

S75 3LG

### Bankers

HSBC Bank plc

11 North Street

Wetherby

LS22 6NT

Central Finance Board of the Methodist Church

9 Bonhill Street

London

EC2A 4PE

## **Tadcaster Methodist Circuit**

## **Tadcaster Methodist Circuit**

### **Trustees' Report**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2023.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and is governed under the Deed of Union (1932) and the Methodist Church Act (1976). The trustees are appointed by local churches and existing trustees. Ministers and Circuit Stewards are automatically trustees.

### **Induction and training of trustees**

A range of guidance is produced by Methodist Connexion and the leaflet 'The role of a Trustee (2009)' is given to each trustee.

### **Structure**

The Circuit is part of the Yorkshire North & East Methodist District and is accountable to the Methodist Conference.

### **Risks**

Risks are considered by both the Circuit Meeting and individual Church Councils who take professional advice as required. There is a regular review process. The Circuit has adopted a Safeguarding Policy and ensure it is rolled out to the churches.

### **OBJECTIVES AND ACTIVITIES**

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

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

In all activities the trustees had regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Conversations continued regarding the merger of three churches; Appleton Roebuck, Church Fenton and Ulleskelf. A Church Council was formed in March 2023, to take effect from 1 September 2023. It was noted that Collingham had new members and their finances had improved and this is being kept under review. The graveyard at Ulleskelf was placed into the Trusteeship of the Circuit.

The registrations for Same-Sex marriages were completed for Appleton Roebuck, Church Fenton, Clifford, East Keswick, Tadcaster and Wetherby. Boston Spa Church Council decided to delay their registration at this time.

Mr David Gunton was appointed as Circuit Treasurer and thanks were given to Mr Roland Walker for his years of service in this role.

## **Tadcaster Methodist Circuit**

The Superintendent Minister took her Sabbatical May-July 2023, which included a pilgrimage to Iona, with thanks to the Circuit Support Group and Circuit Staff.

The Circuit Leadership Team continued planning for the needs of the Circuit and its mission when Revd Steve Jakeman 'sits down' in 2024. A Circuit Invitation Committee was formed and entered into the stationing process for a Probationer Minister or Ordained Presbyterian.

The contract for Local Pastor, Eileen Clarkson, to serve in Collingham and East Keswick was extended until 31 August 2024.

We were pleased to see that churches were continuing to thrive in most areas, although it is noted that there are some members of the congregations who have not returned post-Covid. Mission initiatives are going well within the local communities, alongside our ecumenical relationships, particularly with the Churches Together groups across the Circuit.

The Leaders of Worship and Preachers meeting invited the whole Circuit to attend the various events on its monthly Continuing Development programme.

Members of the Circuit were pleased to attend the District Gathering, Flourish, on 14-16 April 2023.

The churches took part in various events to mark the Coronation of King Charles III.

Our Circuit Administrator resigned from the post in July and we began recruitment procedures.

A Circuit Service was held on 24 August 2023, to 'send out' Joseph Kwallah into his first Circuit ministry in the Goole and Selby Circuit, with our best wishes.

The Circuit continues to play a part at District level, with Revd Ann Fox as Presbyteral Synod Secretary and an elected representative onto Methodist Council; Revd Steve Jakeman as District Ecumenical Officer; and both on District committees within those capacities. Revd Ann Fox attended Conference as a District Representative.

Revd Ann Fox  
Superintendent Minister

## Independent Examiner's Report

### To the trustees unaudited accounts of the Tadcaster Methodist Circuit

I report on the accounts for the year ended 31 August 2023 - set out on pages 8 to 15

#### **Respective responsibilities of trustees and examiner**

As described on page 5 the trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144 (2) 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.

#### **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 Circuit and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 and the 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;

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; and
  - to prepare accounts which accord with the accounting records and to comply with the 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.

*S A Cutting*

Sue Cutting  
AAT

Dated: 16/02/2024

33 Sout Road, Dodworth  
Barnsley, South Yorkshire  
S75 3LG

**Tadcaster Methodist Circuit**

**Statement of Financial Activities**

for the year ended 31 August 2023

	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>Total 2022-23 £</b>	<b>Total 2021-22 £</b>
<b>INCOME</b>				
Assessments on Churches (note 2)	157,000	-	157,000	153,287
Interest	2793	3984	6,777	889
Rental Income	9,836	-	9,836	7,188
Other income (note 3a)	<u>13,615</u>	<u>-</u>	<u>13,615</u>	<u>3,838</u>
<b>Total income</b>	<b><u>183,244</u></b>	<b><u>3,984</u></b>	<b><u>187,228</u></b>	<b><u>165,202</u></b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Stipends, salaries and pension costs (note 4)	77,615	-	77,615	73,955
District assessment (note 8)	31,096	-	31,096	25,372
Methodist church fund	0	-	0	5,412
Telephone and travel (incl relocation costs)	4,740	-	4,740	6,095
Insurance, utilities etc (note 6)	9,703	-	9,703	8,738
Maintenance of manses (note 6)	4,514	-	4,514	1,533
Other expenditure (note 7)	12,366	364	12,730	9,766
Preaching and worship, incl. Local Pastors	33,190	-	33,190	35,458
Grants and donations (note 3b)	40	1,408	1,448	19,843
Contributions to district advance fund	<u>-</u>	<u>3,892</u>	<u>3,892</u>	<u>3,530</u>
<b>Total expenditure</b>	<b><u>173,264</u></b>	<b><u>5,664</u></b>	<b><u>178,928</u></b>	<b><u>189,702</u></b>
<b>Net movement in fund</b>	<b>9,980</b>	<b>(1,680)</b>	<b>8,300</b>	<b>(24,500)</b>
<b>Net transferred between accounts</b>	<b>40,000</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>
<b>Increase in valuation (3 manses)</b>		<b>-</b>		
Total funds brought forward	<u>1,442,508</u>	<u>127,842</u>	<u>1,570,350</u>	<u>1,594,850</u>
<b>Total funds carried forward</b>	<b><u>1,492,488</u></b>	<b><u>86,162</u></b>	<b><u>1,578,649</u></b>	<b><u>1,570,350</u></b>

## Tadcaster Methodist Circuit

### Balance Sheet

at 31 August 2023

	<i>Note</i>	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	2023 £	2022 £
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,375,000</u>	-	<u>1,375,000</u>	<u>1,375,000</u>
<b>Current Assets</b>					
Debtors and prepayments	10	6,731	-	6,731	6,731
Trustees for Methodist purposes	11	-	127,569	127,569	127,842
Central finance board deposits		87,323	-	87,323	81,841
Cash at bank and in hand		<u>22,706</u>	-	<u>22,706</u>	<u>19,617</u>
		<b>116,760</b>	<b>127,569</b>	<b>244,329</b>	<b>236,031</b>
<b>Current liabilities</b>					
Creditors and accruals	12	<u>40,680</u>	-	<u>40,680</u>	<u>40,681</u>
Net Current Assets		<u>76,080</u>	<u>127,569</u>	<u>203,649</u>	<u>195,350</u>
<b>Total Assets</b>		<u><b>1,451,080</b></u>	<u><b>127,569</b></u>	<u><b>1,578,649</b></u>	<u><b>1,571,350</b></u>
<b>Funds of the Circuit</b>					
General Fund (unrestricted)		<u>1,451,080</u>	<u>127,569</u>	<u>1,578,649</u>	<u>1,570,350</u>

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> March 2024 and were signed on its behalf by:

Revd. Ann Fox  
*Superintendent and Chair of the meeting*

## **Notes (forming part of the financial statements)**

### 1 **Accounting policies**

#### *Accounting convention*

The financial statements are prepared under the historical cost convention in accordance with the requirements of the FRS102 SORP and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concession set out in the SORP.

#### *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.

#### *Incoming resources*

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

#### *Resources expended*

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated.

#### *Tangible fixed assets for use by the Circuit*

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. (Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. Provision is made for depreciation where appropriate).

#### *Debtors and prepayments*

These amounts are owed to the Circuit and include payments made by the District for services yet to be received.

#### *Creditors*

These amounts are owed by the Circuit and include any amounts accrued as payable this year but will be paid in future years.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued )

#### 2 Assessment on churches

	2022-23	2022-22
	£	£
Appleton Roebuck	5,650	5,650
Boston Spa	42,000	40,000
Church Fenton	4,500	4,500
Collingham	4,000	6,750
Clifford	11,550	11,550
East Keswick	11,000	11,000
Tadcaster	19,500	19,500
Ulleskelf	1,600	1,600
Wetherby	<u>57,200</u>	<u>57,200</u>
	<u>157,000</u>	<u>157,750</u>

The circuit comprises 9 churches and each makes a share contribution, according to their ability, to meet the overall net costs of the circuit. In the exceptional circumstances of the period since the start of the pandemic, with premises being closed and the subsequent loss of income for churches, it was decided to leave the share contributions unchanged and to meet any shortfall in the accounts from circuit reserves. In the event, two churches were unable to meet their payments giving a shortfall of **£6,950** in contributions (See Note 3 below)

#### 3 Village Redevelopment Fund

- (a) **Other income** consists of donations of **£1,408** for the Village Redevelopment Fund made by churches

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 4 Stipends, salaries and pension costs

Stipends were paid to 2 full-time presbyters. Total costs were as follows:

	2022-23	2021-22
	£	£
Stipends	57,270	54,845
National Insurance contributions	5,477	5,217
P11D NI	-	-
Pension fund contributions	<u>14,582</u>	<u>13,893</u>
	<u>77,615</u>	<u>73,955</u>
Telephone	1,863	1,613
Travelling	2,877	4,482
Removal, stationing and relocation costs	<u>-</u>	<u>-</u>
	<u>82,355</u>	<u>80,050</u>

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

#### 5 Cost of Superintendent, Presbyters and Trustees

The Superintendent of the circuit, the other presbyters and the remaining members of the circuit leadership team are considered as key management personnel. The Superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are trustees of the circuit. The stipends, employers NIC and employer's pension contributions and other expenses of the presbyters of the circuit are paid by the circuit.

The manses are provided by the circuit and the circuit maintains the property. The value of the council tax and water charges paid by the circuit are not disclosed here as HMRC does not regard these as a benefit in kind in the hands of the minister.

The circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed and without extra pay.

With a reduction in presbyters in the circuit, it has moved to employ paid Local Pastors, who have shared responsibility with the presbyters for work throughout the circuit. Their costs are included in the expenditure under Preaching & Pastoral Care.

#### Payments to Trustees

It is generally not circuit policy to reimburse members of the CLT, circuit meeting and others involved in the administration of circuit affairs, other than presbyters and local pastors, for expenditure incurred in carrying out their duties.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 5 **Payments to Trustees (continued)**

Other payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting comprise postage, consumables, telephone and travel.

	2022-23 £	2021-2022 £
Postage, consumables, telephone and travel	<u>6,458</u>	<u>6,935</u>
Number of trustees who were paid expenses	<u>4</u>	<u>5</u>

#### 6 **Property expenses**

The circuit is Managing Trustee for 3 manses, two usually occupied by a presbyter. The Tadcaster manse was not occupied by a presbyter and was duly let on the open market. The circuit is responsible for the payment of council tax, water charges and insurance on all three manses. In addition, the cost of gas & electricity for the Wetherby manse was paid by the circuit to ensure it was maintained while it stood empty.

Manse	Council tax £	Property Insurance £	Central Heating Insurance £	Water £	Total £	Repairs £
Wetherby	3,321	757	454	327	4,859	
Boston Spa	2,370	814	176	222	3,582	3,153
Tadcaster	-	825	437	-	1,262	1,362
	<u>5,691</u>	<u>2,396</u>	<u>1,067</u>	<u>549</u>	<u>9,703</u>	<u>4,515</u>
2022 totals	<u>5,416</u>	<u>1,915</u>	<u>966</u>	<u>442</u>	<u>8,739</u>	<u>1,533</u>

#### 7 **Office, administration & other costs**

	2022-23 £	2021-22 £
Quinquennial expenditure	2,496	1,099
Circuit Administrator	5,496	5,226
Administration	1,196	1,075
Printing, Postage and Consumables	3,178	1,840
Sundries		127
Training & Internship costs		55
TMCP Administration fee	<u>364</u>	<u>344</u>
	<u>12,730</u>	<u>9,766</u>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements – continued)

8 **District assessment and levy**

The district assessment is calculated relative to the staffing of all circuits in the Yorkshire North & East District.

9 **Tangible fixed assets - freehold property**

	Manses £
<i>At valuation</i>	
<b>At 31 August 2022</b>	<b><u>1,375,000</u></b>
<i>Appreciation</i>	
<b>At 31 August 2023</b>	<b>=</b>
<i>Net Book Value</i>	
<b>At 31 August 2023</b>	<b><u>1,375,000</u></b>
at 31 August 2022	<u>1,375,000</u>

The Circuit owns three manses based at Wetherby, Boston Spa and Tadcaster. All are freehold and were professionally revalued at 31st August 2016 by Renton & Parr of Wetherby, Chartered Surveyors with experience of valuing similar properties, on an open market existing use basis in accordance with the RICS UK Valuation Standards 2014 and International Valuation Standards. The trustees consider that, in line with house price rises in the area, the value of these properties as at 31st August 2022 to be 10% higher than the valuation on 31st August 2020.

10 **Debtors**

	2022-23 £	2021-22 £
Sundry debtors	-	-
Loans	-	-
Pre-payments	<b><u>6731</u></b>	<b><u>6731</u></b>
	<b><u>6,731</u></b>	<b><u>6,731</u></b>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 11 Trustees for Methodist purposes

The funds that support the Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the account each month. TMCP is the legal owner and custodian trustee of all Methodist model trust fund property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy is determined by the Methodist conference.

#### 12 Creditors

	2022-23	2021-22
	£	£
Church assessments paid in advance	31,603	39,250
Other creditors		1,009
Accruals	<u>9077</u>	<u>432</u>
	<u>40,680</u>	<u>40,681</u>

#### 13 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2023: £ nil).

#### 14 Circuit Model Trust Fund

	2022-23	2021-22
	£	£
Balance as at 31 August	<u>127,569</u>	<u>127,842</u>

The purpose of the fund is for the use, at the discretion of the trustees, in the furtherance of the general objectives of the circuit. Its main source of income has been the contributions from the sale of church buildings in the circuit.

**TADCASTER METHODIST CIRCUIT**

England & Wales - Charity number 1158403

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# Accounts

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# **Tadcaster Methodist Circuit**

Registered charity number 1158403

## **Financial Statements**

for the year ended 31 August 2022

Tadcaster Methodist Circuit

**Trustees' Report and Financial Statements**

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## **Reference and Administrative Details**

### **Principal address**

2 Haweswater Close  
Wetherby  
West Yorkshire  
LS22 6FG

### **Registered charity number**

1158403

### **Trustees**

The trustees who served the charity during the year were as follows:

### **Circuit Ministers**

Revd Ann Fox (Superintendent)  
Revd Steve Jakeman

### **Local Pastors**

Mr Donald Milne  
Mrs Eileen Clarkson

### **Circuit Stewards**

Mrs Janet Griffin  
Mrs Sue Jakeman  
Mr Neil Barron

### **Circuit Treasurer**

Dr Roland Walker

### **Circuit Meeting Secretary / Circuit Administrator**

*Employee - Mrs Catherine Cockeram*

### **Circuit Property & Manses Secretary**

Mr Mike Shipman

### **Local Preacher / Worship Leader Tutor**

Dr Alan Bell

### **Preachers' Secretary**

Mrs Penny Harrison

### **Safeguarding Trainers**

Mrs Jackie Marsden  
Mrs Susan Jakeman  
Mrs Penny Harrison

### **Action for Children Co-ordinator**

Mrs Hilary Marshall

### **Methodist Homes Treasurer / Home Missions Treasurer / World Church Treasurer**

Mr Derek Hollaway

### **LWPT Secretary and Treasurer**

Mr David Mountain

## Tadcaster Methodist Circuit

### Methodist Women in Britain

President: Mrs Susan Jakeman

Secretary: Mrs Joan Dyer

Treasurer: Mrs Joan Wilson

### Church Representatives

<b>Appleton Roebuck</b>	Mr William Kendall Mrs Joan Thomas Mrs Judith Green
<b>Boston Spa</b>	Mrs Judith Grimditch Mrs Anne Hovell Mr Les Kellett
<b>Church Fenton</b>	Mrs Beverly Hills Mrs Chris Horbury
<b>Clifford</b>	Mrs Kathryn Whaley Mr David Mountain Mr Michael Whaley
<b>Collingham</b>	Mrs Ann Barker / Mrs Sheila Burgess Mr Andrew Marshall Mrs Sheila Burgess
<b>East Keswick</b>	Mrs Penny Harrison Mr Tony Page Mrs Kathy Page
<b>Tadcaster</b>	Mrs Sally Hill Mrs Joan Thomas Mr Adrian Dixon
<b>Ulleskelf</b>	Mrs Mary Watson Mrs Janet Allman
<b>Wetherby</b>	Mrs Paula Tweddle Mr Derek Hollaway Mrs Joan Wilson Mrs Heather Shipman Mr Keith Hartrick

### Independent Examiner

Mr Kenneth F Grimditch FCA

23 Fieldhead Paddock

Boston Spa

Wetherby

LS23 6SA

## Tadcaster Methodist Circuit

### **Bankers**

HSBC Bank plc  
11 North Street  
Wetherby  
LS22 6NT

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

## Trustees' Report

### **Trustees' Report**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2022.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and is governed under the Deed of Union (1932) and the Methodist Church Act (1976). The trustees are appointed by local churches and existing trustees. Ministers and Circuit Stewards are automatically trustees.

### **Induction and training of trustees**

A range of guidance is produced by Methodist Connexion and the leaflet 'The role of a Trustee (2009)' is given to each trustee.

### **Structure**

The Circuit is part of the Yorkshire North & East Methodist District and is accountable to the Methodist Conference.

### **Risks**

Risks are considered by both the Circuit Meeting and individual Church Councils who take professional advice as required. There is a regular review process. The Circuit has adopted a Safeguarding Policy and ensure it is rolled out to the churches.

### **OBJECTIVES AND ACTIVITIES**

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

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

In all activities the trustees had regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Heather Shipman was seconded from the District Support Team to the Circuit, as Local Pastor from September to November. This was to support the Circuit staff team and Wetherby Methodist Church whilst the Superintendent Minister (Revd Ann Fox) was away due to ill health following a major operation, and to assist as she returned to duties at the end of October. Rev Ann is very pleased to note here the support that she received from Circuit staff and church members, and how well the Circuit ran in her absence.

During the year, Local Pastors Donald Milne and Eileen Clarkson both attended Reflective Supervision sessions under the new system.

## Tadcaster Methodist Circuit

Two major pieces of work were undertaken:

Firstly, the setting up of a Small Churches Group to consider the Oversight and Trusteeship, following the Conference decision of 2021 to raise the minimum number of Members of a church to 12. This has a significant impact on Appleton Roebuck (10), Collingham (11), and Ulleskelf (7), and could affect Church Fenton (14). Discussions were held at CLT, in Circuit Meeting, Church Councils, and joint meetings throughout 2021-22 to discuss the possibility of forming a new church to help with the governance (Membership, Stewardship, Property, & Finance) of Appleton Roebuck, Church Fenton, and Ulleskelf. Final decisions were to be made in 2022-23 at Circuit Meeting and Church Councils. Separate conversations are ongoing with Collingham.

Secondly, discussions were held across the Circuit regarding the God in Love Unites Us report and particularly about Same-Sex Marriages. 7 out of 9 churches voted in favour of their church buildings to be used for same-sex marriages (Appleton Roebuck, Boston Spa, Church Fenton, Clifford, East Keswick, Tadcaster and Wetherby). Registration applications were submitted.

Our Circuit Administrator successfully completed her 6 months probation period and is working very well with staff and churches.

We were very sad at the death of our Circuit Safeguarding Officer, Mrs Marion Davies, and note her witness and service to the Circuit. Rev Ann continued the Circuit Safeguarding work with the assistance of the Circuit Safeguarding Trainers Penny Harrison and Jackie Marsden.

The recruitment of a Local Pastor for Wetherby was unsuccessful, and it was decided not to continue along this route. There is a strong pastoral team at Wetherby and Rev Ann is now established with the church, and we feel that God is telling us that we do not need a Local Pastor for Wetherby at this time.

Local Pastor Eileen Clarkson's contract was renewed with regard to Appleton Roebuck, Church Fenton, and Ulleskelf.

Revd Steve Jakeman took his Sabbatical May-July 2022, which included leading a trip to Oberammergau, and produced a book of photographs and prayers themed on 'Travelling with Jesus Through the Fifth Gospel (The Holy Land)'. We were grateful to Local Pastor Donald Milne in convening a Sabbatical Support Group and for extending his contract as Local Pastor until 31 August.

The Circuit Leadership Team commenced consideration of the Circuit needs and requirements, for when Rev Steve 'sits down' in 2024. The Circuit Vision and Mission Statement was reviewed. Consideration is ongoing and will be brought before next Circuit Meeting (2022-23).

The recruitment of a Local Pastor for Boston Spa and Clifford, to replace Donald Milne, was unsuccessful, but we decided not to proceed as this may assist us in our planning for the Circuit.

We were pleased to see that churches were thriving in most areas, with attendees returning following the lowering of Covid-related cases; mission initiatives were advertised and going well; events were planned for Her Majesty's Platinum Jubilee; there were reports that lettings were beginning to increase, although financial accounts were much lower than had been pre-pandemic and churches were just beginning to build up their reserves. Sadly, the accounts and reserves will be hit with the rising energy costs in Autumn.

Ecumenical relationships have been maintained throughout the year, and the Churches Together groups across the Circuit have organised mission initiatives within their local communities.

## **Tadcaster Methodist Circuit**

The Circuit continues to play a part at District level, with Revd Ann Fox as Presbyteral Synod Secretary, Revd Steve Jakeman as District Ecumenical Officer, and both on District committees within those capacities. Revd Ann Fox and Local Pastor Eileen Clarkson attended Conference as District Representatives.

Revd Ann Fox  
Superintendent Minister

## Independent Examiner's Report

### To the trustees unaudited accounts of the Tadcaster Methodist Circuit

I report on the accounts for the year ended 31 August 2022 - set out on pages 8 to 15

#### **Respective responsibilities of trustees and examiner**

As described on page 5 the trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144 (2) 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.

#### **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 Circuit and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 and the 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;

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; and
  - to prepare accounts which accord with the accounting records and to comply with the 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.

*K.F. Grimditch FCA*

Kenneth F. Grimditch  
*Chartered Accountant*

Dated: 14/11/22

23 Fieldhead Paddock  
Boston Spa  
LS23 6SA

**Tadcaster Methodist Circuit**

**Statement of Financial Activities**

for the year ended 31 August 2022

	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>Total 2021-22 £</b>	<b>Total 2020-21 £</b>
<b>INCOME</b>				
Assessments on Churches (note 2)	153,287	-	153,287	150,800
Interest	285	604	889	607
Rental Income	7,188	-	7,188	8,243
Other income (note 3a)	<u>1,408</u>	<u>0</u>	<u>3,838</u>	<u>12,092</u>
<b>Total income</b>	<b><u>162,168</u></b>	<b><u>604</u></b>	<b><u>165,202</u></b>	<b><u>171,742</u></b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Stipends, salaries and pension costs (note 4)	73,955	-	73,955	72,976
District assessment (note 8)	5,412	-	5,412	5,872
Methodist church fund	25,372	-	25,372	26,936
Telephone and travel (note 4)	6,095	-	6,095	3,803
Insurance, utilities etc (note 6)	8,738	-	8,738	8,559
Maintenance of manses (note 6)	1,533	-	1,533	4,457
Other expenditure (note 7)	9,422	344	9,766	12,524
Preaching and worship, incl. Local Pastors	35,458	-	35,458	30,161
Grants and donations (note 3b)	375	19,468	19,843	3,494
Contributions to district advance fund	<u>-</u>	<u>3,530</u>	<u>3,530</u>	<u>6,601</u>
<b>Total expenditure</b>	<b><u>166,360</u></b>	<b><u>23,342</u></b>	<b><u>189,702</u></b>	<b><u>175,353</u></b>
<b>Net movement in fund</b>	<b>(4,192)</b>	<b>(22,738)</b>	<b>(24,500)</b>	<b>(3,641)</b>
<b>Net transferred between accounts</b>	<b>(29,970)</b>	<b>29,970</b>	<b>-</b>	<b>-</b>
<b>Increase in valuation (3 manses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>
Total funds brought forward	<u>1,476,670</u>	<u>120,610</u>	<u>1,597,280</u>	<u>1,475,921</u>
<b>Total funds carried forward</b>	<b><u>1,442,508</u></b>	<b><u>127,842</u></b>	<b><u>1,572,780</u></b>	<b><u>1,597,280</u></b>

**Tadcaster Methodist Circuit**

**Balance Sheet**

at 31 August 2022

	<i>Note</i>	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>2£</b>	<b>2021 £</b>
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,375,000</u>	-	<u>1,375,000</u>	<u>1,375,000</u>
<b>Current Assets</b>					
Debtors and prepayments	10	6,731	-	6,731	6,120
Trustees for Methodist purposes	11	-	127,842	127,842	120,610
Central finance board deposits		81,841	-	81,841	106,670
Cash at bank and in hand		<u>19,617</u>	-	<u>19,617</u>	<u>29,800</u>
		<b>108,189</b>	<b>127,842</b>	<b>236,031</b>	<b>263,200</b>
<b>Current liabilities</b>					
Creditors and accruals	12	<u>40,681</u>	-	<u>40,681</u>	<u>40,920</u>
Net Current Assets		<u>67,508</u>	<u>127,842</u>	<u>195,350</u>	<u>222,280</u>
<b>Total Assets</b>		<u><b>1,442,508</b></u>	<u><b>127,842</b></u>	<u><b>1,570,350</b></u>	<u><b>1,597,280</b></u>
<b>Funds of the Circuit</b>					
General Fund (unrestricted)		<u>1,442,508</u>	<u>127,842</u>	<u>1,570,350</u>	<u>1,597,280</u>

The financial statements were approved by the Board of Trustees on 27th September 2022 and were signed on its behalf by:

*Revd. Ann Fox*

Revd. Ann Fox  
*Superintendent and Chair of the meeting*

## **Notes (forming part of the financial statements)**

### 1 **Accounting policies**

#### *Accounting convention*

The financial statements are prepared under the historical cost convention in accordance with the requirements of the FRS102 SORP and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concession set out in the SORP.

#### *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.

#### *Incoming resources*

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

#### *Resources expended*

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated.

#### *Tangible fixed assets for use by the Circuit*

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. (Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. Provision is made for depreciation where appropriate).

#### *Debtors and prepayments*

These amounts are owed to the Circuit and include payments made by the District for services yet to be received.

#### *Creditors*

These amounts are owed by the Circuit and include any amounts accrued as payable this year but will be paid in future years.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued )

#### 2 Assessment on churches

	2021-22	2020-21
	£	£
Appleton Roebuck	5,650	5,650
Boston Spa	40,000	40,000
Church Fenton	4,500	4,500
Collingham	6,750	6,750
Clifford	11,550	11,550
East Keswick	11,000	11,000
Tadcaster	19,500	19,500
Ulleskelf	1,600	1,600
Wetherby	<u>57,200</u>	<u>57,200</u>
	<u>157,750</u>	<u>157,750</u>

The circuit comprises 9 churches and each makes a share contribution, according to their ability, to meet the overall net costs of the circuit. As churches sought to recover from the pandemic and subsequent loss of income, the assessments were again left unchanged, with losses being absorbed by the circuit. In the event, one church was unable to meet its payment despite support for two quarters from the Covid Support Fund (See Note 3 below). The assessments received totalled £153,287.

#### 3 Village Redevelopment Fund / Covid Support Fund / Grants

- (a) **Other income** consists of donations of **£1,408** for the Village Redevelopment Fund made by churches. This fund is used to help small village churches with repairs & maintenance.
- (b) **Grants & Donations** comprises **£375** paid via the Benevolence Fund / Connexional Fund together two payments from the Model Trust Fund:  
a grant of **£8837** made to Tadcaster Methodist Church to help with the purchase of a new central heating boiler,  
a donation of **£10,631** made to the Pension Reserve Fund of the Methodist Church.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 4 **Stipends, salaries and pension costs**

Stipends were paid to 2 full-time presbyters. Total costs were as follows:

	2021-22	2020-21
	£	£
Stipends	54,845	54,230
National Insurance contributions	5,217	5,014
P11D NI	-	-
Pension fund contributions	<u>13,893</u>	<u>13,732</u>
	<u>73,955</u>	<u>72,976</u>
Telephone	1,613	2,165
Travelling	4,482	1,638
Removal, stationing and relocation costs	<u>-</u>	<u>-</u>
	<u>80,050</u>	<u>76,779</u>

The ordained presbyters are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. For simplicity, however, when dealing with National Insurance contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Stipends include the Apprentice Levy of £250

#### 5 **Cost of Superintendent, Presbyters and Trustees**

The Superintendent of the circuit, the other presbyters and the remaining members of the circuit leadership team are considered as key management personnel. The Superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are trustees of the circuit. The stipends, employers NIC and employer's pension contributions and other expenses of the presbyters of the circuit are paid by the circuit.

The manses are provided by the circuit and the circuit maintains the property. The value of the council tax and water charges paid by the circuit are not disclosed here as HMRC does not regard these as a benefit in kind in the hands of the minister.

The circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed and without extra pay.

With a reduction in presbyters in the circuit, it has moved to employ paid Local Pastors, who have shared responsibility with the presbyters for work throughout the circuit. Their costs are included in the expenditure under Preaching & Pastoral Care.

#### **Payments to Trustees**

It is generally not circuit policy to reimburse members of the CLT, circuit meeting and others involved in the administration of circuit affairs, other than presbyters and local pastors, for expenditure incurred in carrying out their duties.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 5 **Payments to Trustees (continued)**

Other payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting comprise postage, consumables, telephone and travel.

	2021-2022 £	2020-2021 £
Postage, consumables, telephone and travel	<u>6,935</u>	<u>6,486</u>
Number of trustees who were paid expenses	<u>3</u>	<u>5</u>

#### 6 **Property expenses**

The circuit is Managing Trustee for 3 manses, two usually occupied by a presbyter. The Tadcaster manse was not occupied by a presbyter and was duly let on the open market. The circuit is responsible for the payment of council tax, water charges and insurance on all three manses. In addition, the cost of gas & electricity for the Wetherby manse was paid by the circuit to ensure it was maintained while it stood empty. The cost of ongoing maintenance to all properties is funded through the General Fund. Expenditure on manses was as follows:

Manse	Council tax £	Property Insurance £	Central Heating Insurance £	Water £	Total £	Repairs £
Wetherby	3,149	603	454	366	4,629	1,091
Boston Spa	2,267	643	157	339	3,406	442
Tadcaster	-	669	420	-	1,089	-
Other	<u>-</u>	<u>-</u>	<u>-65</u>	<u>-263</u>	<u>-328</u>	<u>-</u>
	<u>5,416</u>	<u>1,915</u>	<u>966</u>	<u>442</u>	<u>8,739</u>	<u>1,533</u>
2021 totals	<u>5,200</u>	<u>1,731</u>	<u>1,269</u>	<u>359</u>	<u>8,559</u>	<u>4,457</u>

#### 7 **Office, administration & other costs**

	2021-22 £	2020-21 £
Quinquennial expenditure	1,099	-
Circuit Administrator	5,226	5,529
Administration	1,075	2,683
Printing, Postage and Consumables	1,840	220
Sundries	127	706
Training & Internship costs	55	-
One-off exceptional cost	-	1,702
Covid recovery costs	-	1,320
TMCP Administration fee	<u>344</u>	<u>364</u>
	<u>9,766</u>	<u>12,524</u>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements – continued)

8 **District assessment and levy**

The district assessment is calculated relative to the staffing of all circuits in the Yorkshire North & East District.

9 **Tangible fixed assets - freehold property**

	Manses £
<i>At valuation</i>	
<b>At 31 August 2021</b>	<b><u>1,375,000</u></b>
<i>Appreciation</i>	
<b>At 31 August 2022</b>	<b><u>0</u></b>
<i>Net Book Value</i>	
<b>At 31 August 2022</b>	<b><u>1,375,000</u></b>
at 31 August 2021	<u>1,375,000</u>

The Circuit owns three manses based at Wetherby, Boston Spa and Tadcaster. All are freehold and were professionally revalued at 31st August 2016 by Renton & Parr of Wetherby, Chartered Surveyors with experience of valuing similar properties, on an open market existing use basis in accordance with the RICS UK Valuation Standards 2014 and International Valuation Standards. The trustees consider that, in line with house price rises in the area, the value of these properties as at 31st August 2021 to be 10% higher than the valuation on 31st August 2020. No increase was added in August 2022

10 **Debtors**

	2021-22 £	2020-21 £
Sundry debtors	-	-
Loans	-	-
Pre-payments	<b><u>6,731</u></b>	<b><u>6,120</u></b>
	<b><u>6,731</u></b>	<b><u>6,120</u></b>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 11 Trustees for Methodist purposes

The funds that support the Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the account each month. TMCP is the legal owner and custodian trustee of all Methodist model trust fund property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy is determined by the Methodist conference.

#### 12 Creditors

	2022-21	2020-21
	£	£
Church assessments paid in advance	39,250	39,437
Other creditors	1,009	1,144
Accruals	<u>432</u>	<u>339</u>
	<u>40,681</u>	<u>40,920</u>

#### 13 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2021: £ nil).

#### 14 Circuit Model Trust Fund

	2021-22	2020-21
	£	£
Balance as at 31 August	<u>127,842</u>	<u>120,610</u>

The purpose of the fund is for use, at the discretion of the trustees, in the furtherance of the general objectives of the circuit. Its main source of income has been the contributions from the sale of church buildings in the circuit. A loan of £29,970 was repaid into the CFB account was transferred to the Model Trust Fund at the start of the 2021-22 financial year.

In the year, a grant of **£8,837** was made to Tadcaster Methodist Church and **£10,631** was paid to the Pension Reserve Fund of the Methodist Church.

**TADCASTER METHODIST CIRCUIT**

England & Wales - Charity number 1158403

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# Accounts

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# **Financial Tadcaster Methodist Circuit**

Registered charity number 1158403

## **Financial Statements**

for the year ended 31 August 2021

Tadcaster Methodist Circuit

**Trustees' Report and Financial Statements**

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*Statement of Financial Activities*..... 8

*Balance Sheet*..... 9

*Notes (forming part of the financial statements)*..... 10

## **Reference and Administrative Details**

### **Principal address**

2 Haweswater Close  
Wetherby  
West Yorkshire  
LS22 6FG

### **Registered charity number**

1158403

### **Trustees**

The trustees who served the charity during the year were as follows:

### **Circuit Ministers**

Revd Ann Fox (Superintendent)  
Revd Steve Jakeman

### **Local Pastors**

Mr Donald Milne  
Mrs Eileen Clarkson

### **Circuit Stewards**

Mrs Janet Griffin  
Mrs Sue Jakeman  
Mr Neil Barron

### **Circuit Treasurer**

Dr Roland Walker

### **Circuit Property & Manses Secretary**

Mr Mike Shipman

### **Circuit Meeting Secretary / Circuit Administrator**

Mrs Fiona Milne  
*Employee - Mrs Catherine Cockeram*

### **Local Preacher / Worship Leader Tutor**

Dr Alan Bell

### **Local Preachers' Secretary**

Mrs Unice Brierley  
Mrs Penny Harrison

### **Circuit Safeguarding Officer**

Mrs Marion Davies

### **Church Representatives**

**Appleton Roebuck**    Mr William Kendall  
                                 Mrs Joan Thomas  
                                 Mrs Judith Green

## Tadcaster Methodist Circuit

<b>Boston Spa</b>	Mrs Heather Grant Mrs Anne Hovell Mr Les Kellett / Mrs Pauline O'Melia
<b>Church Fenton</b>	Mrs Jean Mason Mr Chris Horbury
<b>Clifford</b>	Mrs Kathryn Whaley Mr David Mountain Mr Michael Whaley
<b>Collingham</b>	Mrs Ann Barker Mr Andrew Marshall Mrs Sheila Burgess
<b>East Keswick</b>	Mrs Penny Harrison Mr Tony Page
<b>Tadcaster</b>	Mrs Sally Hill Mrs Joan Thomas Mr Adrian Dixon
<b>Ulleskelf</b>	Mrs Mary Watson Mrs Janet Allman
<b>Wetherby</b>	Mr Brian Rankin Mr Derek Hollaway Mrs Joan Wilson Mrs Heather Shipman

### **Independent Examiner**

Mr Kenneth F Grimditch FCA  
23 Fieldhead Paddock  
Boston Spa  
Wetherby  
LS23 6SA

### **Bankers**

HSBC Bank plc  
11 North Street  
Wetherby  
LS22 6NT

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

## Trustees' Report

### **Trustees' Report**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2021.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and is governed under the Deed of Union (1932) and the Methodist Church Act (1976). The trustees are appointed by local churches and existing trustees. Ministers and Circuit Stewards are automatically trustees.

### **Induction and training of trustees**

A range of guidance is produced by Methodist Connexion and the leaflet 'The role of a Trustee (2009)' is given to each trustee.

### **Structure**

The Circuit is part of the Yorkshire North & East Methodist District and is accountable to the Methodist Conference.

### **Risks**

Risks are considered by both the Circuit Meeting and individual Church Councils who take professional advice as required. There is a regular review process. The Circuit has adopted a Safeguarding Policy and ensure it is rolled out to the churches.

### **OBJECTIVES AND ACTIVITIES**

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

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

In all activities the trustees had regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

In September 2020, the arrival of the new Superintendent, Revd Ann Fox, added to the Circuit staff. The Circuit staff developed as a new team over the coming months, as regular meetings were reorganised. Monthly meetings were held with the Circuit Leadership Team (Presbyters and Circuit Stewards) and with the Ministerial Staff Team (Presbyters and Local Pastors). Both teams meet together once a quarter. This system of meeting is working well.

The Coronavirus pandemic raised a few issues and the Circuit rallied to the challenges that it brought. A Circuit working party was set up ('the Risky Working Party') to consider the guidance issued by the Government and the Methodist Church and to advise the churches on their risk assessments. The Risky Working Party continues to meet regularly and to give advice to the churches. In September, some of the churches gradually reopened, until local Council special Covid regulations and later lockdowns came into effect.

## Tadcaster Methodist Circuit

In October the Government announced the tier system and the Circuit agreed with the District's advice that churches closed once they were placed in Tier 3 and preachers in Tier 3 were advised not to officiate in Tier 2. This meant that, when West Yorkshire went into Tier 3 in November, unfortunately the Circuit was split into two, with half of the Circuit being in North Yorkshire, which was in Tier 2, and the other half being in West Yorkshire, which was in Tier 3. Shortly afterwards we entered into national lockdown, which did make it easier to manage as it meant that the whole Circuit was placed in lockdown.

Pastoral care to all church members and adherents is very important, and extra effort was made to ensure that communication across the Circuit was maintained during church closures. Weekly digital online worship (recorded or Zoom) was held, followed by 'coffee chats' by Zoom. We are very grateful to the Connexional team for providing the 'Worship at Home' sheets, which were circulated together with our weekly Circuit newsletter to all congregations, and to the District for providing monthly digital services.

The Circuit embraced the digital resources that were available, holding the Circuit Meeting and Leaders of Worship & Preachers Meeting by Zoom. Church Council meetings, Church Stewards meetings and various others, plus weekly prayer groups, and a Circuit Bible Study (on A Methodist Way of Life), were also held by Zoom.

In December, following the end of national lockdown, the Circuit returned to the Tier system, which left the Circuit split into two again, with West Yorkshire in Tier 3.

In January, we found some of the churches in the Circuit struggling with their finances, having used their financial reserves. Churches across the Circuit donated into a 'pot' to help those who were having difficulties, in line with the Circuit's plea for churches to share resources (financial or otherwise) across the Circuit.

The Circuit was pleased to recommend Joseph Kwallah as a candidate for ministry and were delighted when he progressed through the District Candidates Committee. Following the Connexional Candidates Selection Committee interviews, we celebrated as Joseph was recommended for ministerial training, to commence in September 2021.

The Circuit Meeting and District approved the job descriptions and person specifications for two Local Pastors. A recruitment drive failed in November and was delayed until March (due to Circuit finances) and was again unsuccessful. Eileen Clarkson was appointed in July as the Local Pastor for one of the roles (in addition to her current role), with the other appointment currently on hold.

Cath Cockeram was employed in January as Circuit Administrator to replace Fiona Milne, the outgoing administrator.

In January 2021 a Circuit Mission & Growth strategy was launched. The staff took advantage of the various webinars and Zoom conferences that were available through the Connexion and shared the resources through a workshop with a Circuit Mission Team, made up of representatives from each of the churches. The Team has met regularly and a Circuit vision for Mission & Growth is developing.

Stephen Spain continued to serve as a Student Minister in the Circuit under the supervision of the Superintendent Minister, until he left at the end of June to prepare to enter into Circuit Ministry.

Churches began to reopen for worship gradually on the March–May Circuit Plan, some reopening at Easter, holding fortnightly services. Full Plan resumed in June, with one church reopening in July for the first time since March 2020, with monthly digital on-line services complementing the weekly on-site services (hybrid church).

## **Tadcaster Methodist Circuit**

Ecumenical relationships have been maintained throughout the year, meeting over Zoom, and the Churches Together groups across the Circuit have organised mission initiatives within their local communities.

The Circuit continues to play a part at District level, with Revd Ann Fox as Presbyteral Synod Secretary, Revd Steve Jakeman as District Ecumenical Officer, and both on District committees within those capacities. Local Pastor Eileen Clarkson was elected as a District Representative to Conference and attended Conference by Zoom.

Preparations are being made to bring Local Pastors into Reflective Supervision in the next Connexional year under the new structure.

Arrangements have been made for Heather Shipman to be seconded from the District Support Team to the Circuit, as Local Pastor from September to November. This is to support the Circuit staff team and Wetherby Methodist Church (181 members) whilst the Superintendent Minister is away due to ill health following a major operation and to assist as she is phased back into duties.

Revd Ann Fox  
Superintendent Minister  
20 July 2021

## Independent Examiner's Report

### To the trustees unaudited accounts of the Tadcaster Methodist Circuit

I report on the accounts for the year ended 31 August 2021 - set out on pages 8 to 15

#### **Respective responsibilities of trustees and examiner**

As described on page 5 the trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144 (2) 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.

#### **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 Circuit and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 and the 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;

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; and
  - to prepare accounts which accord with the accounting records and to comply with the 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.

*K.F. Grimditch FCA*

Kenneth F. Grimditch  
*Chartered Accountant*

Dated: 01/11/21

23 Fieldhead Paddock  
Boston Spa  
LS23 6SA

**Tadcaster Methodist Circuit**

**Statement of Financial Activities**

for the year ended 31 August 2021

	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>Total 2020-21 £</b>	<b>Total 2019-20 £</b>
<b>INCOME</b>				
Assessments on Churches (note 2)	150,800	-	150,800	157,750
Interest	77	530	607	2,079
Rental Income	8,243	-	8,243	7,409
Other income (note 3a)	<u>12,092</u>	<u>-</u>	12,092	<u>1,795</u>
<b>Total income</b>	<u>171,212</u>	<u>530</u>	<u>171,742</u>	<u>169,033</u>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Stipends, salaries and pension costs (note 4)	72,976	-	72,976	76,267
District assessment (note 8)	5,872	-	5,872	5,353
Methodist church fund	26,936	-	26,936	26,295
Telephone and travel (incl relocation costs)	3,803	-	3,803	7,782
Insurance, utilities etc (note 6)	8,559	-	8,559	8,059
Maintenance of manses (note 6)	4,457	-	4,457	26,289
Other expenditure (note 7)	11,370	1,154	12,524	8,074
Preaching and worship, incl. Local Pastors	30,161	-	30,161	38,485
Grants and donations (note 3b)	3,494	-	3,494	4,583
Contributions to district advance fund	<u>-</u>	<u>6,601</u>	<u>6,601</u>	<u>6,886</u>
<b>Total expenditure</b>	<u>167,628</u>	<u>7,755</u>	<u>175,353</u>	<u>208,073</u>
<b>Net movement in fund</b>	3,584	(7,225)	(3,641)	(39,040)
<b>Net transferred between accounts</b>	54,970	(54,970)	-	-
<b>Increase in valuation (3 manses)</b>	125,000	-	125,000	-
Total funds brought forward	<u>1,293,116</u>	<u>182,805</u>	<u>1,475,921</u>	<u>1,515,468</u>
<b>Total funds carried forward</b>	<u>1,476,670</u>	<u>120,610</u>	<u>1,597,280</u>	<u>1,475,921</u>

## Tadcaster Methodist Circuit

### Balance Sheet

at 31 August 2021

	<i>Note</i>	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	2021 £	2020 £
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,375,000</u>	-	<u>1,375,000</u>	<u>1,250,000</u>
<b>Current Assets</b>					
Debtors and prepayments	10	6,120	-	6,120	11,756
Trustees for Methodist purposes	11	-	120,610	120,610	182,015
Central finance board deposits		106,670	-	106,670	70,210
Cash at bank and in hand		<u>29,800</u>	-	<u>29,800</u>	<u>4,083</u>
		<b>142,590</b>	<b>120,610</b>	<b>263,200</b>	<b>268,064</b>
<b>Current liabilities</b>					
Creditors and accruals	12	<u>40,920</u>	-	<u>40,920</u>	<u>41,893</u>
Net Current Assets		<u>101,670</u>	<u>120,610</u>	<u>222,280</u>	<u>226,171</u>
<b>Total Assets</b>		<u>1,476,670</u>	<u>120,610</u>	<u>1,597,280</u>	<u>1,476,171</u>
<b>Funds of the Circuit</b>					
General Fund (unrestricted)		<u>1,476,670</u>	<u>120,610</u>	<u>1,597,280</u>	<u>1,476,171</u>

The financial statements were approved by the Board of Trustees on 28th September 2021 and were signed on its behalf by:

Revd. Ann Fox  
*Superintendent and Chair of the meeting*

## **Notes (forming part of the financial statements)**

### 1 **Accounting policies**

#### *Accounting convention*

The financial statements are prepared under the historical cost convention in accordance with the requirements of the FRS102 SORP and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concession set out in the SORP.

#### *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.

#### *Incoming resources*

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

#### *Resources expended*

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated.

#### *Tangible fixed assets for use by the Circuit*

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. (Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. Provision is made for depreciation where appropriate).

#### *Debtors and prepayments*

These amounts are owed to the Circuit and include payments made by the District for services yet to be received.

#### *Creditors*

These amounts are owed by the Circuit and include any amounts accrued as payable this year but will be paid in future years.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued )

#### 2 Assessment on churches

	2020-21 £	2019-20 £
Appleton Roebuck	5,650	5,650
Boston Spa	40,000	40,000
Church Fenton	4,500	4,500
Collingham	6,750	6,750
Clifford	11,550	11,550
East Keswick	11,000	11,000
Tadcaster	19,500	19,500
Ulleskelf	1,600	1,600
Wetherby	<u>57,200</u>	<u>57,200</u>
	<u>157,750</u>	<u>157,750</u>

The circuit comprises 9 churches and each makes a share contribution, according to their ability, to meet the overall net costs of the circuit. In the exceptional circumstances of the period since the start of the pandemic, with premises being closed and the subsequent loss of income for churches, it was decided to leave the share contributions unchanged and to meet any shortfall in the accounts from circuit reserves. In the event, two churches were unable to meet their payments giving a shortfall of **£6,950** in contributions (See Note 3 below)

#### 3 Village Redevelopment Fund / Covid Support Fund / Grants

- (a) **Other income** consists of donations of **£1,392** for the Village Redevelopment Fund made by churches and **£10,700** donated by those churches who could afford it to a Covid Support Fund. This fund was used to pay the share contributions of those churches unable to pay (this support is sufficient to help these churches until February, 2022) and to pay for all the help needed with deep cleaning, PPE, etc. to get the churches safe to re-open when this was allowed.
- (b) **Grants & Donations** comprises **£150** paid via the Benevolence Fund and **£3,344** paid to FCC Communities Foundation to enable Wetherby church to access a grant of £30,000 to renew the roof on its ancillary premises.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 4 **Stipends, salaries and pension costs**

Stipends were paid to 2 full-time presbyters. Total costs were as follows:

	2020-21	2019-20
	£	£
Stipends	54,230	58,388
National Insurance contributions	5,014	4,509
P11D NI	-	-
Pension fund contributions	<u>13,732</u>	<u>13,370</u>
	72,976	76,267
Telephone	2,165	1,117
Travelling	1,638	4,890
Removal, stationing and relocation costs	<u>-</u>	<u>1,775</u>
	<u>76,779</u>	<u>84,049</u>

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

#### 5 **Cost of Superintendent, Presbyters and Trustees**

The Superintendent of the circuit, the other presbyters and the remaining members of the circuit leadership team are considered as key management personnel. The Superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are trustees of the circuit. The stipends, employers NIC and employer's pension contributions and other expenses of the presbyters of the circuit are paid by the circuit.

The manses are provided by the circuit and the circuit maintains the property. The value of the council tax and water charges paid by the circuit are not disclosed here as HMRC does not regard these as a benefit in kind in the hands of the minister.

The circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed and without extra pay.

With a reduction in presbyters in the circuit, it has moved to employ paid Local Pastors, who have shared responsibility with the presbyters for work throughout the circuit. Their costs are included in the expenditure under Preaching & Pastoral Care.

#### **Payments to Trustees**

It is generally not circuit policy to reimburse members of the CLT, circuit meeting and others involved in the administration of circuit affairs, other than presbyters and local pastors, for expenditure incurred in carrying out their duties.

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 5 Payments to Trustees (continued)

Other payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting comprise postage, consumables, telephone and travel.

	2020-2021 £	2019-20 £
Postage, consumables, telephone and travel	<u>6,486</u>	<u>8,597</u>
Number of trustees who were paid expenses	<u>5</u>	<u>7</u>

#### 6 Property expenses

The circuit is Managing Trustee for 3 manses, two usually occupied by a presbyter. The Tadcaster manse was not occupied by a presbyter and was duly let on the open market. The circuit is responsible for the payment of council tax, water charges and insurance on all three manses. In addition, the cost of gas & electricity for the Wetherby manse was paid by the circuit to ensure it was maintained while it stood empty. This resulted in an exceptional cost of £458. The cost of ongoing maintenance to all properties is funded through the General Fund. Expenditure on manses was as follows:

Manse	Council tax £	Property Insurance £	Central Heating Insurance £	Water £	Total £	Repairs £
Wetherby	3,022	545	490	522	4,579	2,031
Boston Spa	2,178	581	382	273	3,414	2,967
Tadcaster	-	605	430	-	1,035	-
Other	<u>-</u>	<u>-</u>	<u>-33</u>	<u>-436</u>	<u>-469</u>	<u>-541</u>
	<u>5,200</u>	<u>1,731</u>	<u>1,269</u>	<u>359</u>	<u>8559</u>	<u>4,457</u>
2020 totals	<u>4,972</u>	<u>1,899</u>	<u>1,286</u>	<u>730</u>	<u>7,601</u>	<u>26,289</u>

#### 7 Office, administration & other costs

	2020-21 £	2019-20 £
Quinquennial expenditure	-	688
Administration	5,529	1,638
Printing, Postage and Consumables	2,683	2,590
Sundries	220	1,894
Training & Internship costs	706	889
One-off exceptional cost	1,702	-
Covid recovery costs	1,320	-
TMCP Administration fee	<u>364</u>	<u>375</u>
	<u>12,524</u>	<u>8,074</u>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements – continued)

8 **District assessment and levy**  
The district assessment is calculated relative to the staffing of all circuits in the Yorkshire North & East District.

9 **Tangible fixed assets - freehold property**

	Manses £
<i>At valuation</i>	
<b>At 31 August 2020</b>	<b><u>1,250,000</u></b>
<i>Appreciation</i>	
<b>At 31 August 2021</b>	<b><u>125,000</u></b>
<i>Net Book Value</i>	
<b>At 31 August 2021</b>	<b><u>1,375,000</u></b>
at 31 August 2020	<u>1,250,000</u>

The Circuit owns three manses based at Wetherby, Boston Spa and Tadcaster. All are freehold and were professionally revalued at 31st August 2016 by Renton & Parr of Wetherby, Chartered Surveyors with experience of valuing similar properties, on an open market existing use basis in accordance with the RICS UK Valuation Standards 2014 and International Valuation Standards. The trustees consider that, in line with house price rises in the area, the value of these properties as at 31st August 2021 to be 10% higher than the valuation on 31st August 2020.

10 **Debtors**

	2020-21 £	2019-20 £
Sundry debtors	-	2,840
Loans	-	-
Pre-payments	<b><u>6,120</u></b>	<b><u>8,917</u></b>
	<b><u>6,120</u></b>	<b><u>11,757</u></b>

## Tadcaster Methodist Circuit

### Notes

(forming part of the financial statements - continued)

#### 11 Trustees for Methodist purposes

The funds that support the Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the account each month. TMCP is the legal owner and custodian trustee of all Methodist model trust fund property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy is determined by the Methodist conference.

#### 12 Creditors

	2020-21 £	2019-20 £
Church assessments paid in advance	39,437	39,437
Other creditors	1,144	2,156
Accruals	<u>339</u>	<u>300</u>
	<b><u>40,920</u></b>	<b><u>41,893</u></b>

#### 13 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2020: £ nil).

#### 14 Circuit Model Trust Fund

	2020-21 £	2019-20 £
Balance as at 31 August	<b><u>120,610</u></b>	<b><u>182,805</u></b>

The purpose of the fund is for the use, at the discretion of the trustees, in the furtherance of the general objectives of the circuit. Its main source of income has been the contributions from the sale of church buildings in the circuit. A loan of £29,970 was repaid into the CFB account, to be transferred to the Model Trust Fund at the start of the new financial year.

**TADCASTER METHODIST CIRCUIT**

England & Wales - Charity number 1158403

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# Accounts

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**TADCASTER METHODIST CIRCUIT**

Registered charity number 1158403

**FINANCIAL STATEMENTS**

for the year ended 31 August 2020

# TADCASTER METHODIST CIRCUIT

## Trustees' Report and Financial Statements

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Notes to the Financial Statements	9 -14

# TADCASTER METHODIST CIRCUIT

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered charity number

1158403

### Principal address

2 Haweswater Close  
Wetherby  
West Yorkshire  
LS22 6FG

### Trustees

The trustees who served the charity during the year were as follows:

### Circuit Ministers:

Revd Ruth Parry (Acting Superintendent)  
Revd Mark Stennett  
Revd Steve Jakeman

### Supernumerary Ministers:

Rev Ken Marshall  
Revd Gordon Shaw  
Revd Don Tuttell

### Local Pastors

Mrs Heather Shipman  
Mr Donald Milne  
Mrs Eileen Clarkson

### Student Presbyter

Mr Stephen Spain

### Circuit Stewards

Mrs Janet Griffin  
Mrs Sue Jakeman  
Mr Neil Barron

### Circuit Treasurer

Dr Roland Walker

### Circuit Secretary

Mrs Fiona Milne

### Circuit Administrator

Mrs Fiona Milne

### Circuit Property Secretary

Mr Mike Shipman

### Preachers and Worship Leaders Meeting Secretary

Mrs Unice Brierley

## TADCASTER METHODIST CIRCUIT

### REFERENCE AND ADMINISTRATIVE DETAILS (continued)

#### Trustees (continued)

##### Local Preacher representatives

Mr Andrew Marshall

##### MHA / Home Missions

Mrs Fiona Milne

##### Action for Children Co-ordinator

Mrs Hilary Marshall

##### World Church Treasurer

Mrs Fiona Milne

##### MWiB Representative

Mrs Joan Dyer

##### Church Representatives

Appleton Roebuck	Mr William Kendall Mrs Joan Thomas
Boston Spa	Mrs Heather Grant Mrs Anne Hovell
Church Fenton Clifford	Mr Andrew Eddison Mr Michael Whaley Mrs Katheryn Whaley
Collingham	Mrs Ann Barker Mrs Sheila Burgess
East Keswick	Mr Christine Burton Mr Tony Page
Tadcaster	Mr Adrian Dixon Mr John Kimmer Mrs Joan Thomas
Ulleskelf	Mrs Janet Allman Mrs Mary Watson
Wetherby	Mrs Joan Wilson Mr Billy Normington Mrs Mavis Hall Mr Ifor Jones Mr Donald Milne

##### Independent Examiner

Mr Kenneth F Grimditch FCA  
23 Fieldhead Paddock  
Boston Spa  
Wetherby  
LS23 6SA

##### Bankers

HSBC Bank plc  
11 North Street  
Wetherby  
LS22 6NT

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

## TADCASTER METHODIST CIRCUIT

### **Trustees' Report**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2020.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and is governed under the Deed of Union (1932) and the Methodist Church Act (1976). The trustees are appointed by local churches and existing trustees. Ministers and Circuit Stewards are automatically trustees.

### **Induction and training of trustees**

A range of guidance is produced by Methodist Connexion and the leaflet 'The Role of a Trustee in the Methodist Church' is given to each trustee.

### **Structure**

The Circuit is part of the Yorkshire North & East Methodist District and is accountable to the Methodist Conference,

### **Risks**

Risks are considered by both the Circuit Meeting and individual Church Council who take professional advice as required. There is a regular review process. The Circuit has adopted a Safeguarding Policy and ensured it is rolled out to the churches,

### **OBJECTIVES AND ACTIVITIES**

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

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

In all activities the trustees had regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

This year was a year of two halves. From September 2019 to March 2020 Revd Ruth Parry took over the responsibility for the Superintendency of the Circuit until the expected arrival of Revd Ann Fox in June 2020. Eileen Clarkson, as Local Pastor had oversight of East Keswick, Church Fenton, Appleton Roebuck and shared leadership of Tadcaster. Revd Uell Kennedy had pastoral care of Collingham and Ulleskelf. As Local Pastors Donald Milne had shared pastoral care of Boston Spa and Clifford and Heather Shipman had pastoral care of Wetherby. Revds Steve Jakeman and Ruth Parry shared pastoral charge of the churches in the circuit. There were some exciting initiatives happening throughout the Circuit and an exploration of how leadership might be arranged in the future taking care that it was shared between lay and ordained was begun. The history of lay leadership in the Methodist Church was explored and affirmed in its continued development within the circuit. A very successful event for the circuit charity, Candlelighters was held at Boston Spa. Preparations for the arrival of Revd Ann Fox were begun and a significant update of the facilities at the Wetherby Manse commenced.

## TADCASTER METHODIST CIRCUIT

Things changed significantly with the arrival of Coronavirus. Some plans were put on hold and others greatly changed. It was realised that Revd Ann Fox would not be able to join the Circuit until September 2020 and so Revd Ruth Parry agreed to continue as the Acting Superintendent of the Circuit until the end of July 2020. Work at the Wetherby manse was completed though the time scale was longer than expected. The most significant impact of Coronavirus on the life of the Circuit was in the closure of all churches and the development of on-line worship.

Weddings, funerals and baptisms were all impacted and had to be deferred for the remainder of the year. Funeral services took place with reduced numbers of mourners at the relevant crematoria. The impact of this on both mourners and the congregations who had lost significant members, was noted and various attempts, such as the creation of a memory book for families, were introduced to try to mitigate some of the distress.

One positive impact of the virus was the development of on-line worship provision. Many people took part in providing both Circuit services and reflections on a weekly basis. Worship, and a fun service for children called Tea Time church developed and there were numerous connexional services available. The BBC also provided a Sunday morning service. Many more people were found to be logging into on-line services than would have been expected to be present at a church service and this is something which will have considerable impact on worship provision in the circuit in the future.

Zoom became a part of the life of the circuit for both meetings, and a very successful Circuit Bible Study on the Book of Ruth was held using that medium. This too is something which will have a major effect on the way we work in the future.

Pastoral care, always of great importance in all our churches, shot to the top of the agenda as people felt isolated and our means of communicating with one another became greatly restricted. Newsletters containing reflections, sharing of celebratory events, jokes, quizzes, cartoons together with the distribution of the Methodist Church's printed service became a part of our weekly provision. As often as possible distribution was by email but when not possible these were posted out. Phone calls were also made and people developed 'buddy' groups to prevent anyone feeling lonely and left out.

We welcomed Roland Walker as the new Circuit Treasurer and he began with the difficult task of working with Church Treasurers who were experiencing a decrease in revenue with the cancellation of all lettings.

Stephen Spain continued to serve as a Student Minister in the Circuit under the supervision of Ruth Parry.

Ecumenical relationships are good throughout the circuit though all churches are concentrating on their own worship initiatives and problems during this time.

The circuit continues to play a full part at District level and involves itself in Connexional activities wherever possible, particularly in discussing the report 'God in Love Unites Us'.

At the end of the year churches were looking at drawing up risk assessments with a view to opening their buildings again. This proved to be a difficult process but hopefully a fruitful one. There was an air of anticipation that things would improve but also a fear that the pandemic had not yet run its course. It was therefore with both hope and caution that the year ended and we again reminded ourselves to trust in God and to do our best to serve both our virtual and physical congregations and the wider world in the best way we can.

## TADCASTER METHODIST CIRCUIT

### FINANCIAL REVIEW

The Circuit Accounts include:

- a) The General Fund, the main operating account through which the expenditure and revenue for both operational and strategic purposes is handled
- b) The Circuit Model Trust Fund, which primarily arises from the sale of buildings no longer required within the Circuit. Under Conference directions the Fund can be used for any purpose supporting the mission of the Church. Applications have to be made to the Circuit Meeting.

The budget for 2019-20 was adjusted in-year to reflect additional expenditure on both property and staffing. Expenditure in the year exceeded income by over £33,000, but almost £28,000 came from funds reserved for manse repairs and village church projects. General Funds were reduced by around £5,700

### RESERVES POLICY

The usual reserves policy for the Tadcaster Methodist Circuit is to hold a sum of up to 3 months average expenditure in the General Fund. In the current exceptional circumstances, it has been determined to start 2020-21 with slightly less than this but to review the situation in Spring, 2021, when the position of individual churches will be clearer. In the event of churches being unable to meet their contributions, the circuit will access its Model Trust Fund as is deemed necessary.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

*Rev Ann Fox*

Revd Ann Fox  
Superintendent Minister, Chair of Trustees

Dated: 23.11.2020

# TADCASTER METHODIST CIRCUIT

## **Independent Examiner's Report To the trustees unaudited accounts of the Tadcaster Methodist Circuit**

I report on the accounts for the year ended 31 August 2020 - set out on pages 6 to 14

### **Respective responsibilities of trustees and examiner**

As described on page 5 the trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144 (2) 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.

### **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 Circuit and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any 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 and the 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;

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; and
  - to prepare accounts which accord with the accounting records and to comply with the 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.

*K F Grinditch FCA*

Kenneth F. Grinditch  
*Chartered Accountant*

23 Fieldhead Paddock  
Boston Spa  
LS23 6SA

Dated: 26.10.2020

## TADCASTER METHODIST CIRCUIT

### Statement of Financial Activities for the year ended 31 August 2020

	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	Total 2019-20 £	Total 2018-19 £
<b>INCOME</b>				
Assessments on Churches (note 2)	157,750	-	157,750	159,000
Interest	518	1,561	2,079	2,333
Rental Income	7,409	-	7,409	4,959
Other income (note 3a)	<u>1,795</u>	<u>-</u>	<u>1,795</u>	<u>4,044</u>
<b>Total income</b>	<u><b>167,472</b></u>	<u><b>1,561</b></u>	<u><b>169,033</b></u>	<u><b>170,336</b></u>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Stipends, salaries and pension costs (note 4)	76,267	-	76,267	83,172
District assessment (note 8)	5,353	-	5,353	5,082
Methodist church fund	26,295	-	26,295	27,506
Telephone and travel (incl relocation costs)	7,782	-	7,782	10,492
Insurance, utilities etc (note 6)	8,059	-	8,059	5,572
Maintenance of manses (note 6)	26,289	-	26,289	5,424
Other expenditure (note 7)	7,699	375	8,074	7,916
Preaching and worship, incl. Local Pastors	38,485	-	38,485	14,083
Grants and donations (note 3b)	4,583	-	4,583	
Contributions to district advance fund	<u>-</u>	<u>6,886</u>	<u>6,886</u>	<u>7,185</u>
<b>Total expenditure</b>	<u><b>200,812</b></u>	<u><b>7,261</b></u>	<u><b>208,073</b></u>	<u><b>166,431</b></u>
<b>Net movement in funds</b>	<b>(33,340)</b>	<b>(5,700)</b>	<b>(39,040)</b>	<b>3,905</b>
Total funds brought forward	<u>1,326,956</u>	<u>188,505</u>	<u>1,515,468</u>	<u>1,511,556</u>
<b>Total funds carried forward</b>	<u><b>1,293,616</b></u>	<u><b>182,805</b></u>	<u><b>1,476,421</b></u>	<u><b>1,515,468</b></u>

## TADCASTER METHODIST CIRCUIT

### Balance Sheet at 31 August 2020

	<i>Note</i>	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	2020 £	2019 £
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>	<u>1,250,000</u>
<b>Current Assets</b>					
Debtors and prepayments	10	10,966	790	11,756	22,263
Trustees for Methodist purposes	11	-	182,015	182,015	187,715
Central finance board deposits		70,210	-	70,210	86,296
Cash at bank and in hand		<u>4,083</u>	<u>-</u>	<u>4,083</u>	<u>14,657</u>
		85,259	182,805	268,064	310,931
<b>Current liabilities</b>					
Creditors and accruals	12	<u>41,893</u>	<u>-</u>	<u>41,893</u>	<u>45,470</u>
Net Current Assets		<u>43,366</u>	<u>182,805</u>	<u>226,171</u>	<u>265,461</u>
<b>Total Assets</b>		<u>1,293,366</u>	<u>182,805</u>	<u>1,476,171</u>	<u>1,515,461</u>
<b>Funds of the Circuit</b>					
General Fund (unrestricted)		<u>1,293,366</u>	<u>182,805</u>	<u>1,476,171</u>	<u>1,515,461</u>

The financial statements were approved by the Board of Trustees on 29th September 2020 and were signed on its behalf by:

*Rev Ann Fox*

Revd. Ann Fox  
*Superintendent and Chair of the meeting*

# TADCASTER METHODIST CIRCUIT

## Notes

(forming part of the financial statements)

### 1 Accounting policies

#### *Accounting convention*

The financial statements are prepared under the historical cost convention in accordance with the requirements of the FRS102 SORP and the Charities Act 2011. The format of the SOFA and balance sheet takes advantage of the small charity concession set out in the SORP.

#### *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.

#### *Incoming resources*

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

#### *Resources expended*

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income has not been anticipated.

#### *Tangible fixed assets for use by the Circuit*

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. (Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. Provision is made for depreciation where appropriate).

#### *Debtors and prepayments*

These amounts are owed to the Circuit and include payments made by the District for services yet to be received.

#### *Creditors*

These amounts are owed by the Circuit and include any amounts accrued as payable this year but will be paid in future years.

## TADCASTER METHODIST CIRCUIT

### Notes

(forming part of the financial statements - continued )

#### 2 Assessment on churches

	2019-20	2018-19
	£	£
Appleton Roebuck	5,650	5,650
Boston Spa	40,000	40,000
Church Fenton	4,500	5,750
Collingham	6,750	6,750
Clifford	11,550	11,550
East Keswick	11,000	11,000
Tadcaster	19,500	19,500
Ulleskelf	1,600	1,600
Wetherby	<u>57,200</u>	<u>57,200</u>
	<u>157,750</u>	<u>159,000</u>

The circuit comprises 9 churches and each is assessed for a contribution to meet the overall net costs of the circuit. In making its assessment budgeted income from all sources is taken into account. The circuit aims to cover all its net costs from the assessments.

#### 3 Village Redevelopment Fund

- (a) **Other income** consists of donations to the Village Redevelopment Fund made by churches
- (b) **Grants & Donations** comprises grants totalling £4,383 from the Village Redevelopment Fund and £200 to help refugees in the Circuit.

## TADCASTER METHODIST CIRCUIT

### Notes

(forming part of the financial statements - continued)

#### 4 **Stipends, salaries and pension costs**

Stipends were paid to 2 full-time presbyters. A third was seconded for 0.25 of the week from the District to be Acting Superintendent and a recharge was paid to the District (201 - 3). Total costs were as follows:

	<b>2019-20</b>	<b>2018-19</b>
	£	£
Stipends (incl. District charge)	58,388	61,325
National Insurance contributions	4,509	5,595
P11D NI	-	-
Pension fund contributions	<u>13,370</u>	<u>16,252</u>
	<b>76,267</b>	<b>83,172</b>
Telephone	1,117	1,896
Travelling	4,890	8,595
Removal, stationing and relocation costs	<u>1,775</u>	<u>-</u>
	<b><u>84,049</u></b>	<b><u>93,663</u></b>

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

#### 5 **Cost of Superintendent, Presbyters and Trustees**

The Superintendent of the circuit, the other presbyters and the remaining members of the circuit leadership team are considered as key management personnel. The Superintendent chairs meetings of the CLT and circuit meetings. The members of the circuit meeting are trustees of the circuit. The stipends, employers NIC and employers pension contributions and other expenses of the presbyters of the circuit are paid by the circuit.

The manses are provided by the circuit and the circuit maintains the property. The value of the council tax and water charges paid by the circuit are not disclosed here as HMRC does not regard these as a benefit in kind in the hands of the minister.

The circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed and without extra pay.

With a reduction in presbyters in the circuit, it has moved to employ paid Local Pastors, who have shared responsibility with the presbyters for work throughout the circuit. Their costs are included in the expenditure under Preaching & Pastoral Care.

#### **Payments to Trustees**

It is generally not circuit policy to reimburse members of the CLT, circuit meeting and others involved in the administration of circuit affairs, other than presbyters and local pastors, for expenditure incurred in carrying out their duties.

## TADCASTER METHODIST CIRCUIT

### Notes

(forming part of the financial statements - continued)

#### 5 **Payments to Trustees (continued)**

Other payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting comprise postage, consumables, telephone and travel.

	2019-2020 £	2018-19 £
Postage, consumables, telephone and travel	<u>8,597</u>	<u>11,184</u>
Number of trustees who were paid expenses	<u>7</u>	<u>7</u>

#### 6 **Property expenses**

The circuit is Managing Trustee for 3 manse, two usually occupied by a presbyter. The Wetherby manse was unoccupied for 11 months, prior to the arrival of the new Superintendent. The Tadcaster manse was not occupied by a presbyter and was duly let on the open market. The circuit is responsible for the payment of council tax, water charges and insurance on all three manses. In addition, the cost of gas & electricity for the Wetherby manse was paid by the circuit to ensure it was maintained while it stood empty. This resulted in an exceptional cost of £458. The cost of ongoing maintenance to all properties is funded through the General Fund. Expenditure on manses was as follows:

Manse	Council tax £	Insurance £	Water £	Total £	Repairs £
Wetherby	2,888	772	340	4,000	23,448
Boston Spa	2,084	552	342	2,978	2,424
Tadcaster	-	575	48	623	417
Other	-	-	-	-	-
	<u>4,972</u>	<u>1,899</u>	<u>730</u>	<u>7,601</u>	<u>26,289</u>
2018 totals	<u>3,295</u>	<u>1,763</u>	<u>519</u>	<u>5,577</u>	<u>4,241</u>

#### 7 **Office and administration costs**

	2019-20 £	2018-19 £
Quinquennial expenditure	688	2,415
Administration	1,638	1,294
Printing, Postage and Consumables	2,590	1,229
Sundries	1,894	2,491
Training	889	100
TMCP Administration fee	<u>375</u>	<u>387</u>
	<u>8,074</u>	<u>7,916</u>

## TADCASTER METHODIST CIRCUIT

### Notes

(forming part of the financial statements – continued)

8 **District assessment and levy**

The district assessment is calculated relative to the staffing of all circuits in the Yorkshire North & East District.

9 **Tangible fixed assets - freehold property**

	Manses £
<i>At valuation</i>	
At 31 August 2019 and at <b>At 31 August 2020</b>	<b><u>1,250,000</u></b>
<i>Depreciation</i>	
At 31 August 2019 and at <b>At 31 August 2020</b>	<b><u>-</u></b>
<i>Net Book Value</i>	
<b>At 31 August 2020</b>	<b><u>1,250,000</u></b>
at 31 August 2019	<u>1,250,000</u>

The Circuit owns three manses based at Wetherby, Boston Spa and Tadcaster. All are freehold and were professionally revalued at 31st August 2016 by Renton & Parr of Wetherby, Chartered Surveyors with experience of valuing similar properties, on an open market existing use basis in accordance with the RICS UK Valuation Standards 2014 and International Valuation Standards. The trustees consider the value of these properties as at 31st August 2020 to be the same as the valuation on 31st August 2019.

10 **Debtors**

	2019-20 £	2018-19 £
Sundry debtors	<b>2,840</b>	<b>790</b>
Loans	-	<b>13,835</b>
Pre-payments	<b><u>8,917</u></b>	<b><u>7,638</u></b>
	<b><u>11,757</u></b>	<b><u>22,263</u></b>

# TADCASTER METHODIST CIRCUIT

## Notes

(forming part of the financial statements - continued)

### 11 Trustees for Methodist purposes

The funds that support the Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the account each month. TMCP is the legal owner and custodian trustee of all Methodist model trust fund property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy is determined by the Methodist conference.

### 12 Creditors

	<b>2019-20</b>	2018-19
	<b>£</b>	<b>£</b>
Church assessments paid in advance	<b>39,437</b>	<b>39,437</b>
Other creditors	<b>2,156</b>	<b>3,332</b>
Accruals	<b><u>300</u></b>	<b><u>2,701</u></b>
	<b><u>41,893</u></b>	<b><u>45,470</u></b>

### 13 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2019: £ nil).

### 14 Circuit Model Trust Fund

	<b>2019-20</b>	2018-19
	<b>£</b>	<b>£</b>
Balance as at 31 August	<b><u>182,805</u></b>	<b><u>188,505</u></b>

The purpose of the fund is for the use, at the discretion of the trustees, in the furtherance of the general objectives of the circuit. Its main source of income has been the contributions from the sale of church buildings in the circuit.