

Tadcaster Methodist Circuit

Registered charity number 1158403

Financial Statements

for the year ended 31 August 2022

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

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

	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	Total 2021-22 £	Total 2020-21 £
INCOME				
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>
Total income	<u>162,168</u>	<u>604</u>	<u>165,202</u>	<u>171,742</u>
EXPENDITURE ON CHARITABLE ACTIVITIES				
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>
Total expenditure	<u>166,360</u>	<u>23,342</u>	<u>189,702</u>	<u>175,353</u>
Net movement in fund	(4,192)	(22,738)	(24,500)	(3,641)
Net transferred between accounts	(29,970)	29,970	-	-
Increase in valuation (3 manses)	-	-	-	125,000
Total funds brought forward	<u>1,476,670</u>	<u>120,610</u>	<u>1,597,280</u>	<u>1,475,921</u>
Total funds carried forward	<u>1,442,508</u>	<u>127,842</u>	<u>1,572,780</u>	<u>1,597,280</u>

Tadcaster Methodist Circuit

Balance Sheet

at 31 August 2022

	<i>Note</i>	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	2£	2021 £
Tangible Fixed Assets					
Circuit Manses	9	<u>1,375,000</u>	<u>-</u>	<u>1,375,000</u>	<u>1,375,000</u>
Current Assets					
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>-</u>	<u>19,617</u>	<u>29,800</u>
		108,189	127,842	236,031	263,200
Current liabilities					
Creditors and accruals	12	<u>40,681</u>	<u>-</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>
Total Assets		<u>1,442,508</u>	<u>127,842</u>	<u>1,570,350</u>	<u>1,597,280</u>
Funds of the Circuit					
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**

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

The Circuit owns three manse 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	<u>6,731</u>	<u>6,120</u>
	<u>6,731</u>	<u>6,120</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

	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.