

# **Financial Tadcaster Methodist Circuit**

Registered charity number 1158403

## **Financial Statements**

for the year ended 31 August 2023

## Trustees' Report and Financial Statements

### Contents

<i>Reference and Administrative Details .....</i>	<i>1</i>
<i>Trustees' Report.....</i>	<i>4</i>
<i>Independent Examiner's Report .....</i>	<i>6</i>
<i>Statement of Financial Activities.....</i>	<i>7</i>
<i>Balance Sheet .....</i>	<i>8</i>
<i>Notes (forming part of the financial statements) .....</i>	<i>9</i>

**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

	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	Total 2022-23 £	Total 2021-22 £
<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>	<u>183,244</u>	<u>3,984</u>	<u>187,228</u>	<u>165,202</u>
<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>	<u>173,264</u>	<u>5,664</u>	<u>178,928</u>	<u>189,702</u>
<b>Net movement in fund</b>	9,980	(1,680)	8,300	(24,500)
<b>Net transferred between accounts</b>	40,000	(40,000)	-	-
<b>Increase in valuation (3 manses)</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>	<u>1,492,488</u>	<u>86,162</u>	<u>1,578,649</u>	<u>1,570,350</u>

# Tadcaster Methodist Circuit

## Balance Sheet

at 31 August 2023

	<i>Note</i>	<b>General Fund Unrestricted £</b>	<b>Circuit Model Trust Fund Unrestricted £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Tangible Fixed Assets</b>					
Circuit Manses	9	<u>1,375,000</u>	<u>-</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>-</u>	<u>22,706</u>	<u>19,617</u>
		116,760	127,569	244,329	236,031
<b>Current liabilities</b>					
Creditors and accruals	12	<u>40,680</u>	<u>-</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>1,451,080</u>	<u>127,569</u>	<u>1,578,649</u>	<u>1,571,350</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>
	77,615	73,955
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	-	1262	1362
	<u>5,691</u>	<u>2,396</u>	<u>1,067</u>	<u>549</u>	<u>9,703</u>	<u>4515</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**

	Manse £
<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	<u>6731</u>	<u>6731</u>
	<u>6,731</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**

	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.