

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

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

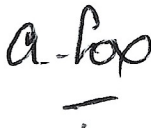
We were sorry to learn of the death of Revd Dr Gordon Shaw, Supernumerary Minister.

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 £
INCOME				
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>
Total income	<u>189,138</u>	<u>6,700</u>	<u>195,838</u>	<u>187,228</u>
EXPENDITURE ON CHARITABLE ACTIVITIES				
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>
Total expenditure	<u>230,146</u>	<u>4,242</u>	<u>234,388</u>	<u>178,928</u>
Net movement in fund	(41,008)	2,458	(38,550)	8,300
Net transferred between accounts	(26,886)	52,948	26,062	-
Increase in valuation (3 manses)		-	-	
Total funds brought forward	<u>1,492,488</u>	<u>86,162</u>	<u>1,578,649</u>	<u>1,570,350</u>
Total funds carried forward	<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>	General Fund Unrestricted £	Circuit Model Trust Fund Unrestricted £	2024 £	2023 £
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
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>-</u>	<u>8,002</u>	<u>22,706</u>
		58,649	141,568	200,217	244,329
Current liabilities					
Creditors and accruals	12	<u>9,055</u>	<u>-</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>
Total Assets		<u>1,424,594</u>	<u>141,568</u>	<u>1,566,161</u>	<u>1,578,649</u>
Funds of the Circuit					
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 11th 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 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	3,086	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

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