

**Charity Number: 1160063**

**Airedale Methodist Circuit**

**Trustees' Annual Report and Financial Statements**

**for the Year Ended 31 August 2020**

# Airedale Methodist Circuit

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# Airedale Methodist Circuit

## Charity Information

### Reference and Administrative Information

**Circuit Number:** 27/31  
**Charity Registration Number:** 1160063

The Circuit comprised the following churches at 31 August 2020:  
Bingley, Cononley, Cowling, Cross Hills, Cullingworth, Eastburn, Eldwick, Exley Head, Haworth, Ilkley Road, Keighley Shared Church, Lees, Long Lee, Marsh, Oakworth, Oxenhope, Silsden, Steeton.

### Circuit Staff:

#### **Ordained:**

Superintendent Minister: Rev Ruth Crompton

Ministers: Rev Barbara Fairburn  
Rev David McAloon  
Deacon Jackie Fowler (to 31 August 2020)  
Rev Peter Bedford  
Rev Susan Greenhart (to 31 August 2020)

#### **Lay:**

Children's, Youth & Families' Worker: Ms Jo Dolman

Church Workers: Mrs Susanne Platt  
Mrs Glenda Coogan

Circuit Administrator: Mrs Penny Moon

Finance Administrator: Mr Edwin Tate

#### **Trustees:**

Airedale Circuit is registered with the Charity Commission with Charity Registration Number 1160063. The Circuit Meeting members are the Trustees of the Charity (listed in Note 17).

#### **Circuit Stewards:**

Miss Claire Corp  
Mrs Pam Helyar  
Mrs Patricia Henny (appointed September 2020)  
Mr Peter Howarth  
Mr Graham Iliff (appointed February 2021)  
Mr Jonathan Nutting (resigned December 2020)  
Mr Eric Yaffey (appointed February 2021)

**Circuit Safeguarding Officer:** Mrs Eileen Jowitt

**Circuit Treasurer:** Mr Jonathan Nutting (resigned December 2020)

**Circuit Finance Steward:** Mr Graham Iliff (appointed February 2021)

**Circuit Office:** Silsden Methodist Church  
c/o 80 Kirkgate  
Silsden  
Keighley  
BD20 0PA

**Independent Examiner:** Laura Mashedor FCA DChA  
Garbutt and Elliott LLP  
33 Park Place  
Leeds  
LS1 2RY

# Airedale Methodist Circuit

## Trustees' Annual Report for the Year Ended 31 August 2020

### Structure, Governance and Management

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

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

**Constituted:** Act of Parliament

**Selection of Trustees:** Appointed by local churches and existing trustees  
Ministers are ex officio trustees

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

### Objectives and Activities

**'Our Mission is to live the Gospel life and to share this with all those we come into contact with.'**

We seek to:

1. Deepen and develop a love and knowledge of God across our communities
2. Grow a church by making new disciples, a generation younger than the present over all age profiles of our current community, by daring to be different and moving away from our traditional way of doing things
3. Encourage and develop lay leadership in all its forms and empower people to share their gifts across the Circuit
4. Have an input within **the wider local community** (outreach), building on initiatives already in place and bringing a Christian perspective to social, economic and ecological issues both local and national.

The above will be achieved by the following means:

- 1
  - Continuing to develop the spiritual growth of the community of Christ in the Airedale Circuit, building on what is here already
  - Devising new initiatives to improve the spiritual well-being of all members new and old
- 2
  - A variety of forms of worship from reflective to Zoom and beyond
  - Being open to celebrating God in different settings, not just within a church building
  - Developing an inter-generational community so that we can exchange a variety of ideas and experiences so that we can enrich each other
- 3
  - Continuing to offer lay-led pastoral support
  - Working in ministry with lay preachers and worship leaders
  - Working with other Christians **ecumenically** across a range of initiatives

# **Airedale Methodist Circuit**

## **Trustees' Annual Report for the Year Ended 31 August 2020**

### **Objectives and Activities (continued)**

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- Developing an increasing awareness of social justice issues across the communities of the Airedale Circuit
- Working with already established community groups to bring a faith perspective.

Objectives:

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 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.

### **Structure and Decision Making**

The Circuit Meeting is the principal decision-making body responsible for the affairs of the Circuit and the development of Circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. It meets in the autumn and spring for business and in the summer or as necessary for consultation.

The trustees consider the Circuit Leadership Team (CLT), consisting of the Circuit's Ministers, Lay Workers and Stewards, who also meet separately, to be the key management personnel of the Charity in charge of directing and operating it on a day to day basis. Circuit Stewards are unpaid volunteers but ministers' remuneration is set nationally by the Methodist Church and that of Lay Workers is based on Methodist guidance and consideration of what other similar charities pay for comparable roles. Pay is reviewed annually in line with inflation.

CLT meets between Circuit Meetings to:

- guide the life and work of the Circuit
- formulate recommendations for and carry out work on behalf of the Circuit meeting
- ensure that the Circuit effectively uses its financial resources through:
- agreeing proposals for the annual Circuit Budget and Circuit Assessment in advance of the Church Treasurers' meeting (an annual meeting of all Church Treasurers with the Circuit Treasurer) and the Circuit Meeting
- monitoring financial procedures.

The CLT has the authority to approve emergency works to manses on behalf of the Circuit Meeting. All property schemes requiring the Circuit's approval are examined by the CLT, often via the Property Group that is appointed by and reports back to it. CLT then makes its recommendations to the Circuit meeting. For small property schemes (up to £5,000) the CLT can approve grants from the Circuit Model Trust Fund of up to 15% of the budgeted cost of the scheme (subject to funds being available) and the Circuit Grants Policy details the procedure for larger property schemes and Mission and Ministry grants.

The Circuit Executive works alongside the CLT to look into more complicated matters and manage routine business to maximise the use of CLT time for driving forward the Circuit's mission.

The Circuit Stewards are responsible, together with the ordained and lay staff for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting. They also have particular rights and duties as follows:

## **Airedale Methodist Circuit**

### **Trustees' Annual Report for the Year Ended 31 August 2020**

#### **Structure and Decision Making (continued)**

- The Circuit Stewards are the treasurers of the Circuit funds, with particular input from the Finance Steward and the Finance Administrator.
- The Circuit Stewards are responsible for the maintenance and upkeep of the manses, with particular input from the Property Steward and Property Group.
- The Circuit Stewards are responsible for bringing to the invitation committee and/or the Circuit Meeting proposals for invitations to Ministers to serve, or to continue serving in the Circuit, and for conveying such invitations to the Ministers concerned. In the case of initial invitations the Circuit Stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the Chair.

The Circuit staff meet together regularly and work as a team sharing responsibilities across the Circuit; the Ministers, Pastoral Worker and Church Workers have pastoral charge of different churches.

#### Risk Management

The Trustees have examined the major strategic and operational risks facing the Circuit and have established the necessary systems to manage or mitigate these risks.

In particular:

- suitable insurance cover is in place.
- the Circuit's finances are kept under review and financial policies have been approved.
- the Circuit has adopted the Methodist Church Safeguarding Policy and other related policies, and has rolled these out to the churches; it has appointed a Circuit Safeguarding Co-ordinator; appropriate Disclosure and Barring Service (DBS) checks are made and there are regular audits of Safeguarding practices across the Circuit and all its churches.
- Circuit Leadership Team continues to monitor risks, seeking professional advice where necessary.

#### Public Benefit

We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

Airedale Methodist Circuit carries out a range of activities in pursuance of its mission. The Circuit will use resources for mission based projects. These may be paid by the Charity in the form of grants to external parties. The Trustees consider that the activities, summarised below, provide benefit to those who are members of the Circuit through the local Methodist churches and to the wider community.

#### **Achievements and Performance**

It had already been anticipated that the 2019-20 year would involve significant forward planning and preparation for change. Ahead of many staff appointments reaching their end of their term, the Circuit's Visioning programme was exploring ways of making a more sustainable structure for church governance and staffing, that would better enable future mission. In the event, however, the biggest impact on the year was a new and unexpected factor: the global coronavirus pandemic, which from March 2020 dramatically changed every area of the Circuit's activity.

In any consideration of the impact of coronavirus, the first priority is always those who have experienced suffering, tragedy and loss – and there are many. We can also be thankful for the many people who have supported others in their communities through acts of love and compassion. At the same time, many challenges and uncertainties have been faced by organisations including churches, who have had to adapt rapidly and find new ways of expressing their love of God and of neighbour.

# Airedale Methodist Circuit

## Trustees' Annual Report for the Year Ended 31 August 2020

### Achievements and Performance (continued)

Around a year later, there are welcome signs of hope, but the pandemic is by no means over. Certain activities, such as singing together in worship, have been sorely missed and will resume as soon as it is permitted and safe to do so. Other changes, such as online worship and meetings, have shown new possibilities that will remain with us long into the future. The sudden privations have also encouraged people to think creatively and assess what is most important to them. It is clear that the Circuit's life and work will not just return to exactly what it was before.

Throughout the following summary of 2019-20 is the underlying contrast between the first half of the year that continued more or less as before, and the second half that was so different.

#### Religious Activities

##### *Acts of worship, pastoral care and mission*

The Circuit provided regular acts of worship, open to all without charge. Initially this was in the Circuit's churches as normal, and included a special celebration to mark the 10<sup>th</sup> Anniversary of the Circuit's formation, with Rev Kerry Tankard, the new District Chair, preaching. Prayer was a focus, with a Prayer Week organised for the Circuit. When meeting together in person was prevented by lockdown restrictions and safety considerations, worship moved online, via Youtube, with an option for written services. Opportunities for live worship were provided via Zoom, including a telephone option for those without internet access. These new media made it possible to reach people who would have not been able to attend in person, or who might have felt intimidated walking into a church for the first time.

Pastoral care was exercised by telephone when home visits became not possible, both by ministers, lay workers and networks of care and support within churches to enable regular contact and support where needed. Where permitted, these were supplemented by conversations out of doors. Prayer, fellowship and Bible study groups continued as they were able to, with Zoom providing an option for some. Churches continued to reach out in mission to their communities as they were able to, including practical support for neighbours and spiritual and relational support by enabling people to express their concerns and prayer needs in writing.

##### *Baptisms, weddings and funerals*

The Circuit staff conducted baptisms, weddings and funerals in the Circuit's churches and communities, to the extent permitted under the restrictions. There were times when only funerals were allowed, and even then with limited numbers, but it was as vital as ever to be able to offer comfort and support through faith.

##### *Work with children, youth and families in the local community*

Jo Dolman continued to lead and assist groups serving children, young people and families. These included Messy Church in several venues, Awesome Kids and GIFT, the Circuit's Youth Fellowship Group, who enjoyed taking part in the 3Generate weekend away. When it was no longer possible to meet in person, online groups and meetings enabled people to keep in touch and relationships to be maintained, including with groups beyond the Circuit. Oakworth's annual February pantomime brought joy and humour for many youngsters and their families and friends.

##### *Other Outreach*

In a year when many faced additional financial concerns and social isolation, there was a particular need for the pay-as-you-can Welcome Café at Keighley Shared Church as well as the ecumenical Foodbank in Bingley, supported by Circuit members. When the cafe was no longer able to meet indoors, it switched to a take-away food service to continue its practical expression of Jesus love, including for the marginalised. Funds continued to be raised in churches to support mission and outreach in Britain and overseas.

# Airedale Methodist Circuit

## Trustees' Annual Report for the Year Ended 31 August 2020

### Achievements and Performance (continued)

#### People and property

##### *Presbyters, Deacons, Lay Employees and Local Preachers*

The Circuit continued to support 4 full-time Ministers (3 Presbyters and 1 Deacon), alongside two part-time supernumerary ministers. At the end of the year, the Circuit expressed its thanks and farewell to Deacon Jackie Fowler, who had been stationed elsewhere in the Connexion, and to Rev Susan Greenhart (Supernumerary), whose church ministry had enabled the Superintendent to give some of her time to a District role. Circuit Meeting voted to extend the contracts of the Church Workers and the Children's, Youth and Families' worker for another year, to the end of August 2021. When lockdown restrictions were imposed, all staff worked hard to quickly establish ways of continuing to minister, including by telephone, letter, email and online. Advice and training were given to those seeking to become Local Preachers and worship leaders, with Tim Sharp and Sonia Boocock progressing as Local Preachers on Trial. Jo Dolman successfully completed her training and her accreditation service was held via Zoom.

Having examined different ways of being Circuit in the Yorkshire West and surrounding Districts, the Circuit's Visioning Strategy Group worked hard to develop a Circuit and staffing structure that would make the best use of available resources to help the churches reach out in mission to their communities and beyond. Having consulted extensively with church representatives and the Circuit Leadership Team, the proposal included joining together existing churches into three new Church Councils, each comprising a number of chapels and staffed by a combination of ordained and lay staff. An indicative vote during the year suggested wide support for the proposal, encouraging detailed planning to continue. The challenges around coronavirus however delayed the process, with implementation for those churches taking part anticipated to follow in 2021. There were also careful preparations for the forthcoming stationing process that would confirm the Circuit's allocation of ministers from September 2021.

The Circuit is blessed by and deeply grateful for its many volunteers – Circuit stewards, church members and others – who have faithfully committed enormous amounts of time and care to these and other processes. Together with the staff, they enable the Circuit to live out the Gospel message and bring the good news of Jesus to transform the lives of as many people and in as many different ways as possible.

#### *Property management*

The Circuit Property Group, which reports to Circuit Leadership Team and Circuit Meeting, continued to manage the Circuit's properties and give support to churches, as required.

One of the 5 manses continued to be rented out to provide income, and at the end of the year, after Deacon Jackie had left, a second manse was tenanted in this way. The Circuit looked to the future of its Laycock property in light of budget constraints and recognised the need to try to sell this. Preparations to do so were temporarily delayed by the coronavirus restrictions.

Oakworth Methodist Church completed its Mission Possible project, and worshippers and Pantomime members alike were able to enjoy the lovely new facilities. The church also repaid £10,000 of its loan from the Circuit. Crosshills Methodist Church saw the completion of its new Annex, being the second phase of its redevelopment, and Cononley St John's LEP completed their redevelopment, though had to defer their recommissioning service. Circuit funding had made a significant contribution to these projects.

During the second half of the year, many buildings around the Circuit were largely unused owing to the impact of coronavirus restrictions. Circuit Leadership Team helped churches prepare for their reopening, for example by assisting with the risk assessment process. They look forward to returning them to use for the benefit of their communities once conditions permit.

### **Fundraising**

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in Charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice.



# **Airedale Methodist Circuit**

## **Trustees' Annual Report for the Year Ended 31 August 2020**

### **Financial Review**

The Statement of Financial Activities shows net expenditure after recognised gains for the year of £48,566 (2019 - £37,874) and the total reserves at 31 August 2020 stand at £1,863,777 (2019 - £1,912,343).

The principal funding sources were the Assessments received from the Circuit's 18 churches. The principal items of expenditure were the employment and (where applicable) accommodation costs of the ministers and lay workers, alongside Connexional and District Assessments, operating costs, grants and levies.

The Trustees consider the Circuit's financial position to be satisfactory, but recognise ongoing challenges. At the March 2020 Circuit Meeting there was an open discussion about the increasing underlying deficit (that is, excluding any capital income from the sale of property), with recognition that this was not sustainable in the longer term. A number of steps were taken to manage the deficit including: not seeking a replacement for Deacon Jackie Fowler when she left in August 2020; ensuring that the plans for future staffing being considered as part of the Visioning process take account of available finance so that they are affordable; planning ahead to sell redundant properties as necessary, in order to release capital funds for mission; and regularly reviewing budgets in light of the financial impact of the coronavirus pandemic, to ensure these remain realistic. The Circuit recognised that it would not be possible to commit to support three full-time presbyters for 5 years each from September 2021, so looked towards appointing two with some additional support on an initially shorter-term basis.

Although the coronavirus pandemic did not significantly affect the Circuit's income for the year to 31 August 2020, there is no room for complacency and it is clear the effect on the following year's income will be much greater, as church income for example from lettings continues to be hit, and as churches' own reserves approach exhaustion. A reduction in church shares, the Circuit's principal source of income, by around 25% was anticipated for the following year (2020-21).

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Circuit should be six months of the running costs of the circuit amounting to £170,745 for the year ended 31 August 2020. At 31 August 2020 the free reserves were £214,103 (2019 - £232,263). The reserves policy will be reviewed annually.

### **After the Year End**

When permitted, many churches initially felt able to reopen, albeit with significant restrictions, and typically fortnightly as opposed to weekly services, but two further lockdowns have caused extended further closures, with only very limited use of their buildings by community groups and other users. The Circuit has continued its online presence through Youtube services and Zoom gatherings, with pastoral support taking place mainly online and by telephone.

At the end of 2020, Rev Peter Bedford sat down from his role with Crosshills Methodist Church, and thanks were expressed for all he had done, including his support with their redevelopment. Following Deacon Jackie's moving away, the other ministers and lay workers have adjusted their roles to incorporate areas of Jackie's work. The Circuit is grateful to have secured additional input into Keighley Shared Church's Welcome Café from Sarah Rose, a Mission Apprentice already working for the Parish. The Circuit also benefited from September 2020 from the input of Matthew Watson who joined as an intern under the One Opportunity Programme. His role includes developing an intergenerational games programme.

With the three remaining ministers' appointments due to end in August 2021, the Circuit followed the Stationing Process and were delighted to be matched with Revs Clare Stainsby and Nel Shallow, with part-time input arranged initially for two years from Rev Terry Keen. The Circuit is also in the process of creating new lay worker roles for September 2021 onwards.

## Airedale Methodist Circuit

### Trustees' Annual Report for the Year Ended 31 August 2020

#### After the Year End (continued)

The Circuit welcomed as new Circuit Stewards Patricia Henny in September 2020, and Graham Iliff and Eric Yaffey in February 2021, with Graham taking on the role of Finance Steward. The Circuit expressed its thanks to Jonathan Nutting for all his work and support, as Jonathan stood down as Circuit Steward and Circuit Treasurer at the end of 2020.

Plans for Visioning continue, and Shadow Church Councils have been set up to enable people within the proposed three new churches to work together and develop their relationships. The existing Church Councils plan formally to decide whether to join the new structure at their Spring 2021 Church Council Meetings.

Following a period of careful reflection, the Church Council of Haworth Methodist Church made the decision to cease to meet in light of a very small membership. Managing Trusteeship of the property will pass to the Circuit. Thanks are given to God for the many years of faithful witness and service at the Chapel. Having long been closely linked with the Circuit, the Bingley Foodbank was formally brought under the trusteeship of the Circuit Meeting.

From a financial perspective, a number of churches have had to reduce their shares owing to the sustained impact of coronavirus upon their income. However, this has been within the range anticipated by our forecasts. The Circuit is renting out some properties to supplement income, and progressing plans to raise capital income from sale proceeds, where this course has been agreed.

#### Trustees' Responsibilities

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

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

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

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

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

Approved on 23 March 2021 and signed on behalf of the Circuit by:

*R Crompton*

Reverend Ruth Crompton  
**Superintendent Minister and Chair of Trustees**

## **Airedale Methodist Circuit**

### **Independent Examiner's Report to the Trustees of Airedale Methodist Circuit**

I report to the trustees on my examination of the accounts of Airedale Methodist Circuit for the year ended 31 August 2020.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the Charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

#### **Independent Examiner's Statement**

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

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

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

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

*Laura Masheder*

**Laura Masheder FCA DChA**  
Garbutt & Elliott LLP  
Chartered Accountants  
33 Park Place  
Leeds  
LS1 2RY

**01/04/2021**  
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# Airedale Methodist Circuit

## Statement of Financial Activities for the Year Ended 31 August 2020

		Unrestricted Funds						
	Note	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted Funds	Endowment Funds	Total funds 2020	Total funds 2019
		£	£	£	£	£	£	£
<b>Income from:</b>								
<b>Donations</b>								
Assessment or Share		267,165	-	-	-	-	267,165	263,905
<b>Charitable activities</b>								
Grants		-	-	-	5,000	-	5,000	12,398
Other income		1,021	-	-	-	-	1,021	6,724
<b>Other trading activities</b>								
Lettings		14,544	-	-	-	-	14,544	13,176
<b>Investment income</b>		2,251	1,062	-	1,089	-	4,402	7,036
<b>Total income</b>		284,981	1,062	-	6,089	-	292,132	303,239
<b>Expenditure on:</b>								
<b>Charitable activities:</b>								
Stipends and salaries	2	164,600	-	50,578	5,000	-	220,178	208,892
...District Assessments		59,880	-	-	-	-	59,880	59,344
Administration and travel		11,378	217	-	-	-	11,595	16,353
Insurance and utilities		15,141	-	-	-	-	15,141	15,019
Circuit property expenditure		1,722	-	12,752	1,089	-	15,563	13,061
Other expenditure		10,338	-	-	-	-	10,338	15,073
Grants payable	9	250	-	2,868	-	-	3,118	5,069
Contributions to District Advance Fund		-	2,717	-	-	-	2,717	7,857
Independent examination		2,960	-	-	-	-	2,960	2,697
<b>Total expenditure</b>		266,269	2,934	66,198	6,089	-	341,490	343,365
<b>Net income /(expenditure) before other recognised gains</b>	4	18,712	(1,872)	(66,198)	-	-	(49,358)	(40,126)
Realised and unrealised gains on investments		-	-	-	-	792	792	2,252
Transfers between funds	10	(32,999)	(2,001)	35,000	-	-	-	-
<b>Net movement in funds</b>		(14,287)	(3,873)	(31,198)	-	792	(48,566)	(37,874)
<b>Funds brought forward</b>	10	1,548,997	76,338	251,490	-	35,518	1,912,343	1,950,217
<b>Funds carried forward</b>	10	1,534,710	72,465	220,292	-	36,310	1,863,777	1,912,343

The notes on pages 12 to 23 form part of these financial statements.

A detailed Statement of Financial Activities for the year ending 31 August 2019 is shown at note 19.

There were no recognised gains and losses for 2020 and 2019 other than those included in the Statement of Financial Activities.

# Airedale Methodist Circuit

## Balance Sheet as at 31 August 2020

	Note	General Fund £	Circuit Model Trust Fund £	Designated Funds £	Restricted Funds	Endowment Funds	Total funds 2020 £	Total funds 2019 £
<b>Fixed assets:</b>								
Tangible assets	5	1,393,072	-	-	-	-	1,393,072	1,393,072
Investments	6	-	-	-	-	36,310	36,310	35,518
		1,393,072	-	-	-	36,310	1,429,382	1,428,590
<b>Current assets:</b>								
Debtors	7	40,268	-	-	-	-	40,268	53,996
Bank: Central Finance Board and Trustees for Methodist Church Purposes deposits		121,441	72,465	220,292	-	-	414,198	457,913
Bank		31,372	-	-	-	-	31,372	34,515
<b>Total Current Assets</b>		193,081	72,465	220,292	-	-	485,838	546,424
<b>Creditors: Due within one year</b>	8	(51,443)	-	-	-	-	(51,443)	(62,671)
<b>Net current assets</b>		141,638	72,465	220,292	-	-	434,395	483,753
<b>Total net assets</b>		1,534,710	72,465	220,292	-	36,310	1,863,777	1,912,343
<b>Funds of the circuit:</b>								
General Fund		1,534,710	-	-	-	-	1,534,710	1,548,997
Circuit Model Trust Fund		-	72,465	-	-	-	72,465	76,338
Designated Funds		-	-	220,292	-	-	220,292	251,490
<b>Total Unrestricted Funds</b>		1,534,710	72,465	220,292	-	-	1,827,467	1,876,825
Restricted Funds		-	-	-	-	-	-	-
Endowment Funds		-	-	-	-	36,310	36,310	35,518
<b>Total circuit funds</b>	10	1,534,710	72,465	220,292	-	36,310	1,863,777	1,912,343

The notes on pages 12 to 23 form part of these financial statements.

These financial statements were approved by the board of trustees on 23 March 2021 and signed on its behalf:

*R Crompton*

.....  
Reverend Ruth Crompton  
**Superintendent Minister and Chair of Trustees**

*G. Iliff*

.....  
Graham Iliff  
**Trustee**

# **Airedale Methodist Circuit**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1. Accounting Policies**

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

#### **Charity information**

Airedale Methodist Circuit is a Charity registered with the Charity Commission of England and Wales under registered Charity number 1160063. The Charity's principal office address is Silsden Methodist Church, c/o/80 Kirkgate, Silsden, Keighley, BD20 0PA.

#### **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ('Charities SORP (FRS102)') and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

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

#### **Going concern**

The trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the Trustees have continued to adopt the going concern basis of accounting in preparing the financial statements.

#### **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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

Endowment funds represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material fund are disclosed in note 10 to these financial statements.

#### **Income**

Income represents all income which becomes available to the Charity but excludes gains on investments. Grants and donations are recognisable when the Charity becomes entitled to receive the funds, when it is probable that the funds will be received and that they can be measured with sufficient accuracy. Investment income is recognised on an accruals basis and comprises of interest receivable during the accounting period. Sale proceeds from the sale of assets not previously capitalised are shown net of the property levy where there is no replacement scheme for those assets.

# **Airedale Methodist Circuit**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1. Accounting Policies (continued)**

#### **Expenditure**

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

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

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

#### **Liability recognition**

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

#### **Operating leases**

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due over the period of the lease.

#### **Tangible fixed assets**

A tangible fixed asset is capitalised if its expected useful life exceeds one year, and costs £1,000 or more. Freehold land and buildings transferred into the circuit on the merger of the 3 circuits are shown at insurance valuation as at March 2010 and are not revalued annually. Contents are included in the valuation of each property. Properties purchased since that date are included at historical cost.

Freehold land is not depreciated.

Freehold buildings held by the Charity are such that their estimated residual value would mean that any depreciation charge would be immaterial. The trustees undertake periodic impairment reviews to ensure that the carrying value of the properties held by the Circuit does not exceed their realisable value.

Freehold land and buildings which are not currently owned by the Circuit may be let on short term tenancy arrangements. These properties remain in fixed assets unless it is felt likely that the property will not be used for charitable purpose in the future.

#### **Transfer of church buildings into the circuit**

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

#### **Investments**

Investments relate to cash held on deposit in interest bearing deposit accounts.

# **Airedale Methodist Circuit**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1. Accounting Policies (continued)**

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

#### **Debtors and prepayments**

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

#### **Creditors, loans, provisions and grants payable**

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

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Circuit Meeting. Grants awarded to other charitable bodies are accounted for as liabilities in the period in which the award is made.

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

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

#### **Pensions and staff costs**

The Charity makes payments to the Methodist Ministers' Pension Scheme '(MMPS)' which is a defined benefit scheme operated by The Methodist Church. The Circuit accounts for contributions paid for by the ministers and the circuit as a defined contribution as no liability for past service sits with the circuit. A defined contribution pension scheme for the lay staff.

All circuit contributions to the scheme are charged to the income and expenditure account in the period to which they relate.

#### **Taxation**

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

#### **Financial instruments**

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

#### **Concessionary Loans**

As permitted by paragraph 34.90 of FRS102, Concessionary Loans are initially recognised at the amount received or paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

## **Notes to the Financial Statements**



# Airedale Methodist Circuit

## for the Year Ended 31 August 2020

### 1. Accounting Policies (continued)

#### Critical Accounting Estimates and Judgements

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

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

Other than the non depreciation of Freehold property, as disclosed in note 1, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

### 2. Minister and Lay Staff Information

The average number of clergy and lay staff were:

	2020	2019
Clergy	4	4
Lay staff	7	7
	11	11

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

	Clergy 2020 £	Lay staff 2020 £	Total 2020 £	Clergy 2019 £	Lay staff 2019 £	Total 2019 £
Wages and salaries	102,553	73,887	176,440	98,576	69,389	167,965
Social security costs	9,831	4,179	14,010	9,598	3,925	13,523
Pension costs	26,741	2,987	29,728	25,944	1,460	27,404
	139,125	81,053	220,178	134,118	74,774	208,892

No employee earned £60,000 or more during the year (2019: no employee).

The Charity considers its key management personnel to be the Circuit Staff as set out on page 1. The remuneration of the Circuit Ministers (clergy) are set out above with further details set out in Note 12. The remuneration of lay employees who are also members of the Circuit Assembly is shown in Note 12. No other members of the Circuit Leadership Team receive remuneration from the Circuit.

### 3. Trustees' Remuneration and Trustees' Expenses

There were no expenses paid to trustees during the year other than those referred to in Note 12. All ministers' expenses were incurred in carrying out their roles as ministers. Information on remuneration paid to trustees is included in Note 12.

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 4. Net Expenditure for the Year

This is stated after charging:	2020 £	2019 £
Independent Examiners fee	790	750
Accountancy services provided by the Independent Examiner	1,677	1,600

#### 5. Tangible Fixed Assets

	Freehold land and buildings (Manses and internal contents) £	Total £
<b>Cost:</b>		
At 1 September 2019 and 31 August 2020	1,393,072	1,393,072
<b>Depreciation:</b>		
At 1 September 2019 and 31 August 2020	-	-
<b>Net book value at 31 August 2019 and 31 August 2020</b>	<b>1,393,072</b>	<b>1,393,072</b>

Freehold land is not depreciated and Freehold property is depreciated to expected residual value.

#### 6. Investments

	£
Market value at 31 August 2019	35,518
Realised and unrealised gains in the year	792
Market Value at 31 August 2020	36,310

Investments include unitised funds held in the COIF Charities Investment Fund – Income Units administered by CCLA.

The historical cost of investments held at market value is £25,574 (2019 - £25,574).

#### 7. Debtors

	2020 £	2019 £
<b>Due within one year:</b>		
Debtors	7,343	978
Prepayments and accrued income	14,925	16,018
	22,268	16,996
<b>Due in more than one year:</b>		
Loan to Oakworth Church	18,000	35,000
Loan to Steeton Church	-	2,000
	18,000	37,000
<b>Total debtors</b>	<b>40,268</b>	<b>53,996</b>

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 8. Creditors

	2020 £	2019 £
Income received in advance	44,450	54,659
Accruals	6,563	7,527
Other creditors	430	485
	51,443	62,671

Income in advance represents assessments paid by circuit churches for the year ended 31 August 2021.

#### 9. Grants Payable

During the year the Charity awarded grants to the following:

	2020 Total £	2019 Total £
<b>Grants made to institutions:</b>		
Long Lee MC	-	319
Eastburn MC	-	1,000
Marsh MC	675	-
Ilkley Road MC	843	-
Lees MC	750	750
Cullingworth MC	600	-
On The Move - Keighley	-	-
Christian Links in Keighley Schools	-	3,000
Dunnington	250	-
	3,118	5,069

Reconciliation of grants payable	2020 £	2019 £
<b>Commitment at 1 September</b>	485	253,138
Grants committed in the year (as above)	3,118	5,069
Grants paid in the year	(3,173)	(257,722)
<b>Commitment at 31 August</b> (Note 8)	430	485

To comply with Charities SORP (FRS 102) non-performance grants are reported in the SoFA on approval of application. In some cases payment may be spread over a period of time which gives rise to future commitments. These are reported as creditors and shown in note 8.

# Airedale Methodist Circuit

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 10. Movement in Funds

For the year ended 31 August 2020	Balance 1 September 2019 £	Income & Expenditure Realised/ Unrealised Gains £	& Realised/ Unrealised (Losses) £	Transfers £	Balance 31 August 2020 £
<b>Endowment funds:</b>					
Hebden Wright Charity	35,518	792	-	-	36,310
<b>Restricted funds:</b>					
District Grants	-	5,000	(5,000)	-	-
Hebden Wright Charity	-	1,089	(1,089)	-	-
<b>Total Restricted funds</b>	-	6,089	(6,089)	-	-
<b>Unrestricted funds:</b>					
General Funds	1,548,997	284,981	(266,269)	(32,999)	1,534,710
Circuit Model Trust Fund	76,338	1,062	(2,934)	(2,001)	72,465
<b>Total</b>	<b>1,625,335</b>	<b>286,043</b>	<b>(269,203)</b>	<b>(35,000)</b>	<b>1,607,175</b>
<b>Designated funds:</b>					
Manses Funds	70,952	-	(5,578)	-	65,374
Graveyards Funds	8,272	-	(3,460)	2,500	7,312
CAF Grants Funds	10,576	-	(2,868)	1,000	8,708
Victoria Park Funds	86,618	-	-	-	86,618
Reserve Account	4,146	-	(2,744)	2,500	3,902
Benevolence Fund	5,340	-	(720)	1,000	5,620
Dunnington Bequest Fund	13,333	-	(250)	-	13,083
Pastoral Worker Fund	26,852	-	(24,491)	-	2,361
Children's, Youth and Families Worker Fund	25,401	-	(26,087)	28,000	27,314
<b>Total designated funds</b>	<b>251,490</b>	<b>-</b>	<b>(66,198)</b>	<b>35,000</b>	<b>220,292</b>
<b>Total unrestricted funds</b>	<b>1,876,825</b>	<b>286,043</b>	<b>(335,401)</b>	<b>-</b>	<b>1,827,467</b>
<b>Total funds</b>	<b>1,912,343</b>	<b>292,924</b>	<b>(341,490)</b>	<b>-</b>	<b>1,863,777</b>

**Circuit Model Fund Transfers:** to cover grant payments, property transactions and budget support during the year.

#### Designated funds:

**Manses fund** - To cover costs of general repairs and maintenance of the manses.

**Graveyard fund** - To cover the upkeep of the circuit graveyards.

**CAF grants fund** - To cover small property repairs for local churches.

**Victoria Park fund** - Monies put aside by the circuit to cover expenditure for any special projects.

**Reserve account** - To cover costs of quinquennial surveys carried out on churches and manses.

**Benevolence fund** - To cover donations in cases of particular hardship at the discretion of the Ministers.

**Wendy Dunnington Bequest** - To cover work focusing on mission and pastoral care, especially in and around Keighley.

**Pastoral Worker fund** - To cover the salaries and overheads of the Pastoral Worker.

**Children's, Youth and Families Worker fund** - To cover the salaries and overheads of the Children's, Youth and Families Worker.

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 10. Movement in Funds (Continued)

For the year ended 31 August 2019	Balance 1 September 2018 £	Income & Expenditure Realised/ & Realised/ Unrealised Gains Unrealised (Losses) £	Transfers £	Balance 31 August 2019 £
<b>Endowment funds:</b>				
Hebden Wright Charity	33,266	2,252	-	35,518
<b>Restricted funds:</b>				
District Grants	-	4,000	(4,000)	-
Hebden Wright Charity	-	1,068	(1,068)	-
<b>Total Restricted funds</b>	-	5,068	(5,068)	-
<b>Unrestricted funds:</b>				
General Funds	1,524,781	285,816	(261,600)	1,548,997
Circuit Model Trust Fund	154,130	3,957	(11,249)	76,338
<b>Total</b>	<b>1,678,911</b>	<b>289,773</b>	<b>(272,849)</b>	<b>1,625,335</b>
<b>Designated funds:</b>				
Manses Funds	57,578	-	(4,626)	70,952
Graveyards Funds	8,982	-	(3,210)	8,272
CAF Grants Funds	12,645	-	(2,069)	10,576
Victoria Park Funds	86,618	-	-	86,618
Reserve Account	2,720	-	(3,574)	4,146
Benevolence Fund	5,360	-	(20)	5,340
Dunnington Bequest Fund	16,333	-	(3,000)	13,333
Pastoral Worker Fund	26,520	3,000	(22,668)	26,852
Children's, Youth and Families Worker Fund	21,284	5,398	(26,281)	25,401
<b>Total designated funds</b>	<b>238,040</b>	<b>8,398</b>	<b>(65,448)</b>	<b>251,490</b>
<b>Total unrestricted funds</b>	<b>1,916,951</b>	<b>298,171</b>	<b>(338,297)</b>	<b>1,876,825</b>
<b>Total funds</b>	<b>1,950,217</b>	<b>305,491</b>	<b>(343,365)</b>	<b>1,912,343</b>

#### 11. Analysis of Net Assets by Fund

For the year ended 31 August 2020	Unrestricted funds £	Designated funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,393,072	-	-	1,393,072
Investments	-	-	36,310	36,310
Net current assets	214,103	220,292	-	434,395
	<b>1,607,175</b>	<b>220,292</b>	<b>36,310</b>	<b>1,863,777</b>

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 11. Analysis of Net Assets by Fund (contd)

For the year ended 31 August 2019	Unrestricted funds £	Designated funds £	Endowment funds £	Total funds £
Tangible fixed assets	1,393,072	-	-	1,393,072
Investments	-	-	35,518	35,518
Net current assets	232,263	251,490	-	483,753
	1,625,335	251,490	35,518	1,912,343

#### 12. Related Party Transactions

##### Ministers

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

The following ministers received the basic stipend £24,852 (2019: £24,168):

Rev R Crompton  
Deacon J Fowler  
Rev B Fairburn  
Rev D McAloon

All the above were provided with living accommodation as required by the church's Standing Orders.

In addition to the basic stipend a Connexionally agreed Superintendent Ministers allowance of £2,485 (2019: £1,812) was paid to Rev R Crompton.

##### Lay employees

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

Name	Position	2020 Salary £	2019 Salary £
Glenda Coogan	Pastoral Worker	21,639	20,904
Jo Dolman	Youth, Children and Families worker	21,639	20,904
Susanne Platt	Church Worker	8,745	8,362
Rev Susan Greenhart	Supernumerary Minister	4,382	2,796
Peter Bedford	Supernumerary Minister	3,266	3,176

##### Other ministers

No trustees were paid preaching fees in the year (2019 – 1 minister £390).

##### Other payments

No travelling or course fees were paid to trustees (2019 – none).

##### Hebden Wright Charity

The relationship between the Hebden Wright Charity and the Circuit is set out in Note 16.

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 13. Pension Scheme

The Charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit accounts for contributions paid for by the ministers and the circuit. Those contributions are paid over to The Methodist Church. The circuit contributes 26.9% (2019 – 26.9%) of ministers' stipends to the Methodist Church.

The cost of the pension scheme to the circuit for the year ended 31 August 2020 was £26,741 (2019: £25,944). At 31 August 2020 £2,288 (2019: £2,228) was prepaid in respect of the scheme.

During the year the Charity made arrangements for a defined contribution pension for its lay employees. The cost of the pension scheme to the circuit for the year ended 31 August 2020 was £2,987 (2019: £1,460). There were no amounts outstanding at the year end (2019: £nil).

#### 14. Commitments

There were no capital commitments at 31 August 2020 (2019: no capital commitments).

At 31 August 2020 the Charity had total commitments under a non-cancellable operating leases as follows:

	Other 2020 £	Other 2019 £
<b>Amounts falling due:</b>		
Under one year	-	252
Between one and five years	-	-
	-	252

#### 15. Contingent Liabilities

There were no contingent liabilities as at 31 August 2020 (2019: no contingent liabilities).

#### 16. Hebden Wright Charity

The Hebden Wright Charity, an unincorporated Charity, is an endowment where the income is to be used for the music, repair and maintenance of the fabric of Wesley Place Methodist Chapel. On closure of the Chapel the trusteeship of the Charity was changed from the Church Council of Wesley Place Methodist Chapel to the trustees of Airedale Circuit and Wesley Chapel itself became under the control of the Circuit. During 2016-17 the Charity Commission approved a change in the application of income to allow it to be used to support music, worship and repairs at any of the Circuit's churches. As the Hebden Wright Charity is administered by Airedale Circuit and its funds are held for the specific purpose which is within the general purposes of the Circuit, the Charity has been included as part of the Circuit for reporting purposes in accordance with section 25 of the FRS 102 Charities SORP. The capital of £36,310 has been shown as an endowment at 31 August 2020 (2019: £35,518) and the generated income and related expenditure of £1,089 has been shown as restricted (2019: £1,068).

## Airedale Methodist Circuit

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 17. Trustees

The following trustees have held office since 1 September 2019:

Jean Ainsworth	Debbie Ashton (resigned October 2020)
David Ayrton	Hazel Bancroft
Maurice Benson	Judith Baren (deceased December 2020.)
Maurice Baren	Rev Kenneth Beardsley
Barbara Beardmore (appointed September 2019, resigned September 2020)	Rev Peter Bedford (resigned December 2020)
Denise Butcher	Dean Berry
Janet Clark	David Clegg
Glenda Coogan	Kate Corp
Phil Corp	Claire Corp
Kathleen Crabtree	Rev Ruth Crompton
Sue Cutter	Tony Denning
Clare Dewhirst	Monica Dobson (appointed September 2019)
Jo Dolman	Rev Barbara Fairburn
Rev Susan Greenhart (resigned August 2020)	Deacon Jackie Fowler (resigned August 2020)
Fiona Green	Phillip Greenwood
David Gulliver	Pat Keene (appointed September 2019)
Kathleen Hagyard	Joyce Hartley
Judith Hargreaves	Andrew Houldsworth
Pam Helyar	David Howarth
Graham Iliff (appointed February 2021)	
Peter Howarth	Eileen Jowitt
Rev David McAloon	Grace McAloon
Tricia Mitchell	Nola Moore
Ann Murgatroyd	Kath Neal
Stephen Normanton	Jonathan Nutting (resigned December 2020)
Rev Nigel Ogley	Peter Pearson
Anne Pearson	Rev Terence Porter
Susanne Platt	Brenda Quail
Olwyne Pullen	Susan Rishworth
Margery Raistrick	Steven Robinson (appointed September 2019)
Carleen Richardson (appointed October 2020)	Michael Scargill (appointed September 2020)
Lena Robinson (appointed September 2019)	Eileen Sergeant (appointed September 2019)
Dennis Robson (resigned August 2020)	Christine Smith
Graham Sheard	Paul Spencer
Roger Smith	Ann Walls
Joanne Stokes	Kathryn Whitaker
Emme Sutcliffe (appointed September 2020)	
Katherine Watson	Christine Wood
Joan Whitfield	Eric Yaffey (appointed February 2021)



# Airedale Methodist Circuit

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 18. Comparative Statement of Financial Activities for the Year Ended 31 August 2019

	Unrestricted Funds					Total funds 2019
	General Fund	Circuit Model Trust Fund	Designated Funds	Restricted Funds	Endowment Funds	
	£	£	£	£	£	£
<b>Income from:</b>						
<b>Donations</b>						
Assessment or Share	263,905	-	-	-	-	263,905
<b>Charitable activities</b>						
Grants	-	-	8,398	4,000	-	12,398
Other income	6,724	-	-	-	-	6,724
<b>Other trading activities</b>						
Lettings	13,176	-	-	-	-	13,176
<b>Investment income</b>	2,011	3,957	-	1,068	-	7,036
<b>Total income</b>	285,816	3,957	8,398	5,068	-	303,239
<b>Expenditure on:</b>						
<b>Charitable activities:</b>						
Stipends and salaries	152,943	-	51,949	4,000	-	208,892
District Assessment	59,344	-	-	-	-	59,344
Administration and travel	14,961	1,392	-	-	-	16,353
Insurance and utilities	15,019	-	-	-	-	15,019
Circuit property expenditure	583	-	11,410	1,068	-	13,061
Other expenditure	13,053	2,000	20	-	-	15,073
Grants payable	3,000	-	2,069	-	-	5,069
Contributions to District Advance Fund	-	7,857	-	-	-	7,857
Independent examination	2,697	-	-	-	-	2,697
<b>Total expenditure</b>	261,600	11,249	65,448	5,068	-	343,365
<b>Net income / (expenditure) before other recognised gains</b>	24,216	(7,292)	(57,050)	-	-	(40,126)
Realised and unrealised gains on investments	-	-	-	-	2,252	2,252
Transfers between funds	-	(70,500)	70,500	-	-	-
<b>Net movement in funds</b>	24,216	(77,792)	13,450	-	2,252	(37,874)
<b>Funds brought forward</b>	1,524,781	154,130	238,040	-	33,266	1,950,217
<b>Funds carried forward</b>	1,548,997	76,338	251,490	-	35,518	1,912,343