

**Statement of Financial Activities (SOFA) for the year ended 31 August 2021**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies		540					540
2 Income from monetary investments	1	54	85		3	1	143
3 Income from investment properties							0
4 Assessments on Churches	2	106,361					106,361
5 Capital Receipts	3		130,310				130,310
6 Grants received	4	5,950					5,950
7 Other charitable income	5	800					800
<b>8 Total income</b>		<b>113,705</b>	<b>130,395</b>	<b>-</b>	<b>3</b>	<b>1</b>	<b>244,104</b>
<b>Expenditure</b>							
9 Grants and donations	6				100		100
10 Salaries and associated costs	7	75,457					75,457
11 Property maintenance	8	16,958					16,958
12 Connexional assessment & model trust levy			595				595
13 District Assessment & Levy		23,104	32,124				55,228
14 Depreciation							0
15 Office expenses	9	1,659					1,659
16 Other outgoings	10	7,323	48		2	-	7,373
<b>17 Total charitable expenditure</b>		<b>124,501</b>	<b>32,767</b>	<b>0</b>	<b>102</b>	<b>0</b>	<b>157,370</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
<b>20 Net income/(expenditure)</b>		<b>-10,796</b>	<b>97,628</b>	<b>0</b>	<b>-99</b>	<b>1</b>	<b>86,734</b>
21 Transfers between funds							0
22 Other gains/(losses)							
<b>23 Net movement in funds</b>		<b>-10,796</b>	<b>97,628</b>	<b>0</b>	<b>-99</b>	<b>1</b>	<b>86,734</b>
24 Total funds brought forward		50,219	23,802		966	208	75,195
<b>25 Total funds carried forward</b>		<b>39,423</b>	<b>121,430</b>	<b>-</b>	<b>867</b>	<b>209</b>	<b>161,929</b>

**Statement of Financial Activities (SOFA) for the year ended 31 August 2020**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
<b>Income</b>							
1 Donations and legacies		500					500
2 Income from monetary investments		278	206		8	2	494
3 Income from investment properties							0
4 Assessments on Churches		105,906					105,906
5 Capital Receipts		27,260					27,260
6 Grants received							0
7 Other charitable income		4,677					
<b>8 Total income</b>		<b>138,621</b>	<b>206</b>	<b>-</b>	<b>8</b>	<b>2</b>	<b>138,837</b>
<b>Expenditure</b>							
9 Grants and donations		600					600
10 Salaries and associated costs		75,275					75,275
11 Property maintenance		8,386					8,386
12 Connexional assessment & model trust levy			606				606
13 District Assessment & Levy		25,024					25,024
14 Depreciation							0
15 Office expenses		1,456					1,456
16 Other outgoings		3,702	49		1	2	3,754
<b>17 Total charitable expenditure</b>		<b>114,443</b>	<b>655</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>115,101</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
<b>20 Net income/(expenditure)</b>		<b>24,178</b>	<b>-449</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>23,736</b>
21 Transfers between funds							0
22 Other gains/(losses)							
<b>23 Net movement in funds</b>		<b>24,178</b>	<b>-449</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>23,736</b>
24 Total funds brought forward		26,041	24,550		959	208	51,758
<b>25 Total funds carried forward</b>		<b>50,219</b>	<b>24,101</b>	<b>-</b>	<b>966</b>	<b>208</b>	<b>75,494</b>

Name of Circuit

Settle

Circuit No 27/21

## Balance Sheet as at 31 August 2021

Notes to the Accounts		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20	
		£	£	£	£	£	£	£	
<b>Fixed Assets</b>									
Circuit Manses & Equipment	11	570,000					570,000		R
Investment properties	12	150,000					150,000		R
Investments							0		
<b>Total fixed assets</b>		<b>720,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>720,000</b>	<b>680,000</b>	
<b>Current Assets</b>									
Debtors	13	7,307					7,307	6,910	S
Loans by the Circuit		2,750					2,750	2,750	
Investments with TMCP			121,729		867	208	122,804	25,275	T
Central Finance Board Deposits		25,230					25,230	37,952	
Cash at Bank and in hand	14	38,650					38,650	29,332	
<b>Total current assets</b>		<b>73,937</b>	<b>121,729</b>	<b>0</b>	<b>867</b>	<b>208</b>	<b>196,741</b>	<b>102,219</b>	
<b>Current liabilities</b>									
Creditors (due in under 1 year)	15	34,513					34,513	26,725	U
Grants payable within 2020-21							0		V
<b>Total current liabilities</b>		<b>34,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,513</b>	<b>26,725</b>	
<b>Net current assets/liabilities</b>		<b>39,424</b>	<b>121,729</b>	<b>0</b>	<b>867</b>	<b>208</b>	<b>162,228</b>	<b>75,494</b>	
<b>Total assets less current liabilities</b>		<b>759,424</b>	<b>121,729</b>	<b>0</b>	<b>867</b>	<b>208</b>	<b>882,228</b>	<b>755,494</b>	
<b>Long term liabilities (due after more than one year)</b>									
Grants payable after 2020-21							0		V
Loans to the Circuit							0		
<b>Net assets</b>		<b>759,424</b>	<b>121,729</b>	<b>0</b>	<b>867</b>	<b>208</b>	<b>882,228</b>	<b>755,494</b>	W
<b>Funds of the Circuit</b>									
General Fund (Unrestricted)		759,424					759,424	730,219	
Circuit Model Trust Fund (Unrestricted)			121,729				121,729	24,101	W
Designated Funds (Unrestricted)				0			0	0	
<b>Total Unrestricted Funds</b>							<b>881,153</b>	<b>754,320</b>	
Restricted Funds					867		867	966	
Endowment Funds						208	208	208	
<b>Total Funds</b>		<b>759,424</b>	<b>121,729</b>	<b>0</b>	<b>867</b>	<b>208</b>	<b>882,228</b>	<b>755,494</b>	

Signed

E Whitfield

Circuit Treasurer

## Settle Methodist Circuit was entered on the Register of Charities on 14th April 2020

Charity Number: 1189053

### Note 1 Income from monetary investments

This income is derived from deposits with the Central Finance board of the Methodist Church and Trustees for Methodist Church Purposes.

### Note 2 Assessments

The treasurers of the seven churches in the Circuit usually meet each February to agree the shares for the coming year. These are then usually confirmed by the March Circuit Meeting but this year, due to Covid19 restrictions this meeting did not take place and the Circuit Leadership team agreed the figures. Cash received in August for the September quarter is shown as a liability in the accounts

### Note 3 Capital receipts

The church building of one of the churches was sold for conversion to private dwellings. The balance after deduction of fees was transferred to Trustees for Methodist Church Purposes

### Note 4 Grants received

A claim was made to Methodist Insurance plc for major water damage on one of the Manses.

### Note 5 Other charitable income

The redundant Methodist Church was hired out to the District Council for a polling station. Some of the furniture and equipment from the same church was sold.

### Note 6 Grants and donations

A donation was made to a mental health charity to assist two local people with taxi fares in the absence of any public transport, in line with the rules of the restricted funds.

### Note 7 Salaries and associated costs

Stipends	53600.40	
Pension contribution	13731.84	
Employers NI	5013.56	
Apprenticeship levy	525.71	
Travel costs	1267.20	
Telephone costs	979.92	
Computer allowances	338.00	75456.63

### Note 8 Property Maintenance

Repairs and renewals	9611.38	
Council Tax and Water	5776.72	
Insurance	1570.29	16958.39

### Note 9 Office Expenses

Postage	169.24	
Office supplies	644.15	
Pastoral cards and books	338.37	
Live streaming/zoom	506.78	1658.54

Note 10 Other outgoings

Visiting preachers	418.50	
Ordination gifts	563.00	
Westhouse expenses	2889.16	
Quinquennial inspections	3300.00	
Covid19	45.90	
Mission and outreach	106.49	7323.05

Note 11 Circuit Manses

This is the assessed market value of the two manses.

An independent professional valuation has not been obtained.

Note 12 Investment properties

This is the market value of the closed chapel, buildings and land, given by the professional agent.

Note 13 Debtors	Stipends, NI & Pensions paid in advance	6097.22	
	Insurance paid in advance	960.00	
	Craven District Council	250.00	7307.22

Note 14 Cash at Bank and in hand

A current account is maintained with CAF Bank Ltd.

The current account with HSBC, Market Place, Settle was closed.

There is no cash in hand.

Note 15 Creditors	Sept. quarter 2021 assessments received in advance	26590.25	
	other liabilities - manse work	7923.19	34513.44

Name of Circuit: **SETTLE**

No: **27/21**

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *Liz Whitfield* ..... Date *5<sup>th</sup> October 2021*

Name and address of treasurer Mrs Liz Whitfield,  
High Park House, Wray, Lancaster,  
Post Code: LA2 8QU

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be\* presented to the Circuit meeting held on 6<sup>th</sup> October 2021

Signature of the Chair of the meeting ..... *Stephen Caddy* .....

Name of the Chair of the meeting Rev Stephen Caddy Date *6<sup>th</sup> OCTOBER 2021*

## Independent Examiner's Report to the Trustees of the Settle Circuit

Charity Number 1189053

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Settle Circuit for the year ended 31 August 2021 set out on pages ... to .... As the Circuit's 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 Circuit's accounts carried out under section 145 of the 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.

\* delete or circle as appropriate

**Independent Examiner's Statement**

~~[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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 *Delete if not applicable ie all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable ie all R&P accounts.*

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.

I have/have not\* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner ELIZABETH CAROLYN STEPHENSON

Relevant professional qualification of independent examiner MAAT RETIRED

Name of firm (where appropriate) .....

Address 7 MANOR CLOSE

BURTON IN LONSDALE Post Code LA6 3NE

Date 24 NOV 2021

\* delete or circle as appropriate



## **Introduction**

Welcome to the report for the Settle Circuit, part of the Methodist Church. We are six Churches and one Class with two ministers in rural north Yorkshire. The challenge this year has been the partial re-opening of activities post-Lockdown and the continuation of some of the Online initiatives begun during Covid restrictions. The re-opening of churches has seen some members continuing to stay away from public worship and weekday activities while other people have returned to attending or come for the first time because of the care shown during the lockdown.

## **Aims and organisation**

The Circuit Mission statement:

- To bring people into a relationship with God through faith in Jesus Christ
- To nurture them in that faith and encourage discipleship
- To seek to deepen our faith through worship, fellowship and service
- To celebrate the gifts and ministry of the whole people of God and to nurture the fruit of the life of the Spirit in our everyday lives.

Easter was the focus of the re-opening of most churches for worship though Ingleton waited until Whitsun -its caution relating to the increased risks for infection for a younger congregation with links to re-opening schools for the children and workplaces for the parents. Churches re-opened with one weekly service or in one case fortnightly. However weekly Circuit online services continued to be offered morning and evening. All churches, both those who used to have a weekly evening service and those who have not for sometime are encouraged to hold special evening events either as a series or as a single service.

In the West of the Circuit there has been increased collaboration with Anglican colleagues. Newby Church together with the local parish churches ran a study series on Sunday evenings on Environmental Theology led alternatively by the Methodist and Church of England ministers. Burton Church, out of its premises for building works, has met in the Parish Church with its own weekly services and monthly united services. Bentham Parish Church, while out of their premises for building work at St John the Baptist, has met in the Bentham Methodist Church for its own weekly service and there are planned united services over the Christmas period. The Methodist minister resident in Bentham has become Chair of Churches Together in Bentham and re-organised its calendar of activities. The Bentham ecumenical Pop Up Pantry has decided to continue after lockdown to meet local needs and has been rehoused temporarily in Bentham Methodist Church while it seeks new accommodation following the closure of the Council owned Youth café in which it formerly operated.

## **Brief financial review of the year**

### **Income trends**

Circuit income is primarily drawn from the contributions paid by the seven circuit churches. Following the resignation of a whole church congregation, the Methodist monies were transferred to circuit funds, which offset the lack of income from the circuit share, which was included in the budget. The redundant church was hired out for worship, with a legal agreement, to a small fellowship for a monthly rental plus the electricity costs. The rental came to an end with lockdown, and subsequently some of the church furniture and equipment has been sold, plus a donation received from the fellowship.

### **Expenditure trends**

Stipend expenditure has increased each financial year in line with conference approved increases. 22% of expenditure is



the Circuit contribution to the Yorkshire West District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. Other expenditure included a donation to one of the circuit churches for upgraded signage and some costs were incurred during lock-down and the reopening of churches.

### **Fund balances**

As at 31 August 2020, the net current assets of the Circuit were £50218, giving approximately five months cover for expenditure.

### **Plans for 2020/21**

Circuit financial plans for the coming year have been prepared on the basis that there remains two full time ordained staff with anticipated cost of living stipend increases. The District agreed for this year the Circuit will can pay a reduced assessment, however with one less church share this has still resulted in a 4% assessment increase being requested from the seven circuit churches, with the shortfall coming from reserves,

### **Basis of preparation and legal framework**

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRS) 102

Full Name of Charity: Settle Methodist Circuit

Registration Charity Number: 1189053

Date of registration: 14<sup>th</sup> April 2020

Main communication address: 5 Moons Acre, Bentham LA2 7BL

The members of the Settle Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Fully membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev. Stephen Caddy Rev Tim Broughton
--------------------------	---

Circuit Stewards	Mrs Jane Mansergh Mrs Joyce Park Mrs Margery Dowling
------------------	--

Circuit Meeting Secretary	the post is shared by Mrs Judith Sedgewick and Miss Debbie Meikle
---------------------------	---

Liz Whitfield acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner: Carolyn Stephenson  
5 Manor Close, Burton-in-Lonsdale, LA6 3NE

Investment Bankers: Central Finance Board of the Methodist Church  
Trustees for Methodist Church purposes

Bankers: HSBC, Market Place, Settle  
CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### **Aims and organisation**

Charity objective is to act as a Resource provider within the area around Settle and Bentham for the Methodist Church:

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.

- The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of chaplaincy services to the local university and other institutions.”

### **Public Benefit**

We confirm the trustees have had regard to the Charity Commission’s guidance on public benefit.

### **Structure, Governance and Management**

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

### **Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the circuit specifically the leaflet ‘The Role of a Trustee in The Methodist Church’ is given to all new Circuit meeting members as induction to their role as trustees.

### **Related Parties**

The Circuit is part of the Yorkshire West District and is also accountable to the Methodist Conference.

The following Churches are linked to the circuit:

Bentham Methodist Church  
Burton-in-Lonsdale Methodist Church  
Hellifield Methodist Church  
Ingleton Methodist Church  
Newby Methodist Church  
St. John's Methodist Church, Settle & Rathmell

### **Risk Management**

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

### **Safeguarding**

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Settle Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Settle Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

### **Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to four months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches. It also include a commitment to donate to Ingleton Methodist Church £12000 towards the new roof costs.