



**Circuit  
Accruals Accounts  
2022/23**

**THE METHODIST CHURCH  
REPORT and ACCOUNTS ACCRUALS BASIS  
for the year ended 31 August 2023**

**SETTLE**

**Circuit**

**Registered Charity - Registration**

**1189053**

**Yorkshire West District**

**Circuit No**

**27/21**

**Ministers**

Rev Stephen Caddy

Rev Tim Broughton

**Circuit Stewards**

Jeff Perris

Joyce Park

Margery Dowling

**Circuit Treasurer**

Liz Whitfield

**Statement of Financial Activities (SOFA) for the year ended 31 August 2023**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments	1	296	3,324		26	4	3,650
3 Income from investment properties							0
4 Assessments on Churches	2	89,174					89,174
5 Capital Receipts	3						0
6 Grants received	4						0
7 Other charitable income	5	670					
8 <b>Total income</b>		<b>90,140</b>	<b>3,324</b>	<b>-</b>	<b>26</b>	<b>4</b>	<b>93,494</b>
<b>Expenditure</b>							
9 Grants and donations	6	12,000					12,000
10 Salaries and associated costs	7	80,952					80,952
11 Property maintenance	8	8,518					8,518
12 Connexional assessment & model trust levy			3,404				3,404
13 District Assessment & Levy		22,244					22,244
14 Depreciation							0
15 Office expenses	9	739					739
16 Other outgoings	10	8,255	338		3		8,596
17 <b>Total charitable expenditure</b>		<b>132,708</b>	<b>3,742</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>136,453</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>-42,568</b>	<b>-418</b>	<b>0</b>	<b>23</b>	<b>4</b>	<b>-42,959</b>
21 Transfers between funds		32,463	- 32,000	-	250	- 213	0
22 Other gains/(losses)	11	415,500					415,500
23 <b>Net movement in funds</b>		<b>405,395</b>	<b>-32,418</b>	<b>0</b>	<b>-227</b>	<b>-209</b>	<b>372,541</b>
24 Total funds brought forward		772,133	118,382		869	209	891,593
25 <b>Total funds carried forward</b>		<b>1,177,528</b>	<b>85,964</b>	<b>-</b>	<b>642</b>	<b>-</b>	<b>1,264,134</b>

Name of Circuit

SETTLE

Circuit No 27/21

**Statement of Financial Activities (SOFA) for the year ended 31 August 2022**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments		65	556		4	1	626
3 Income from investment properties							0
4 Assessments on Churches		104,258					104,258
5 Capital Receipts							0
6 Grants received		3,000					3,000
7 Other charitable income		1,750					1,750
8 <b>Total income</b>		<b>109,073</b>	<b>556</b>	<b>-</b>	<b>4</b>	<b>1</b>	<b>109,634</b>
<b>Expenditure</b>							
9 Grants and donations		3,000					3,000
10 Salaries and associated costs		78,057					78,057
11 Property maintenance		11,965					11,965
12 Connexional assessment & model trust levy			3,572				3,572
13 District Assessment & Levy		22,640					22,640
14 Depreciation							0
15 Office expenses		664					664
16 Other outgoings		5,037	347		2		5,386
17 <b>Total charitable expenditure</b>		<b>121,363</b>	<b>3,919</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>125,284</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>-12,290</b>	<b>-3,363</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>-15,650</b>
21 Transfers between funds							0
22 Other gains/(losses)		25,000	-				25,000
23 <b>Net movement in funds</b>		<b>12,710</b>	<b>-3,363</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>9,350</b>
24 Total funds brought forward		759,423	121,745		867	208	882,243
25 <b>Total funds carried forward</b>		<b>772,133</b>	<b>118,382</b>	<b>-</b>	<b>869</b>	<b>209</b>	<b>891,593</b>

Name of Circuit

SETTLE

Circuit No 27/21

**Balance Sheet as at 31 August 2023**

Notes to the Accounts		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2021/22	
		£	£	£	£	£	£	£	
<b>Fixed Assets</b>									
Circuit Manses & Equipment	12	790,000					790,000	570,000	R
Investment properties	13	370,500					370,500	175,000	R
Investments							0		
<b>Total fixed assets</b>		<b>1,160,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,160,500</b>	<b>745,000</b>	
<b>Current Assets</b>									
Debtors	14	5,357					5,357	7,439	S
Loans by the Circuit		2,750					2,750	2,750	
Investments with TMCP			85,964		642		86,606	119,460	
Central Finance Board Deposits		16,087					16,087	20,124	T
Cash at Bank and in hand	15	14,853					14,853	23,134	
<b>Total current assets</b>		<b>39,047</b>	<b>85,964</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>125,653</b>	<b>172,907</b>	
<b>Current liabilities</b>									
Creditors (due in under 1 year)	16	22,019					22,019	26,314	U
Grants payable within 2022-23							0	0	V
<b>Total current liabilities</b>		<b>22,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,019</b>	<b>26,314</b>	
<b>Net current assets/liabilities</b>		<b>17,028</b>	<b>85,964</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>103,634</b>	<b>146,593</b>	
<b>Total assets less current liabilities</b>		<b>1,177,528</b>	<b>85,964</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>1,264,134</b>	<b>891,593</b>	
<b>Long term liabilities (due after more than one year)</b>									
Grants payable after 2022-23							0		V
Loans to the Circuit							0		
							0		
<b>Net assets</b>		<b>1,177,528</b>	<b>85,964</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>1,264,134</b>	<b>891,593</b>	W
<b>Funds of the Circuit</b>									
General Fund (Unrestricted)		1,177,528					1,177,528	772,133	W
Circuit Model Trust Fund (Unrestricted)			85,964				85,964	118,382	
Designated Funds (Unrestricted)				0			0	0	
<b>Total Unrestricted Funds</b>							<b>1,263,492</b>	<b>890,515</b>	
Restricted Funds					642		642	869	
Endowment Funds						0	0	209	
<b>Total Funds</b>		<b>1,177,528</b>	<b>85,964</b>	<b>0</b>	<b>642</b>	<b>0</b>	<b>1,264,134</b>	<b>891,593</b>	

Signed

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.		
	The Circuit registered with HMRC to claim Gift Aid.		
Note 2	Assessments		
	The treasurers of the six churches in the Circuit usually meet each February to agree the share for the coming year. These are then confirmed by the March Circuit Meeting but this year this meeting did not take place and the Circuit Meeting agreed to keep the share contribution as in the previous year.		
	Cash received in August for the September quarter is shown as a liability in the accounts		
Note 3	Capital receipts		
	none		
Note 4	Grants received		
	No grants received		
Note 5	Other charitable income		
	Churches were invited to make a contribution to a leaving gift for the retiring Superintendent minister.		
Note 6	Grants and donations		
	A grant of £12000 was made to one of the churches towards a new roof. This had been agreed at the Circuit Meeting on September 2019 but work was delayed due to COVID-19.		
Note 7	Salaries and associated costs		
	Stipends	56548.80	
	Pension contributions	14487.36	
	Employers NI	5466.03	
	Apprenticeship levy	499.42	
	Travel costs	2780.29	
	telephone & broadband costs	818.22	
	computer allowances	352.00	80952.12
Note 8	Property Maintenance		
	Repairs and renewals	418.60	
	Council Tax and water	6191.53	
	Insurance	1907.78	8517.91
Note 9	Office Expenses		
	postage	9.80	

	office supplies	533.99		
	pastoral cards, books, worship resource	30.05		
	live streaming.zoom	165.49	739.33	
Note 10	Other outgoings			
	visiting preachers	518.75		
	Westhouse & Rathmell expenses	4045.16		
	Quinquennial inspections	1860.00		
	Mission & Outreach	65.37		
	Leaving gift	699.28		
	Superintendent's retreat	117.00		
	Chapel Aid fees	699.00		
	Ministry payment (from TMCP Trust)	250.00	8254.56	
Note 11	Other gains (losses)			
	There was an uplift in property valuations as they were put on the market			
	Manses	220000.00		
	Churches	195500.00	415500.00	
Note 12	Circuit Manses			
	This is the assessed market value of the two manses.			
	A Qualified Surveyor's Report has been obtained for both properties			
Note 13	Investment properties			
	This is the agreed sale price for the two closed chapels, buildings and land,			
Note 14	Debtors			
	Stipends, NI & Pensions paid in advance	-3300.34		
	Insurance paid in advance	-1217.70	-4518.04	
Note 15	Cash at Bank and in hand			
	A current account is maintained with CAF Bank Ltd.			
	There is no cash in hand.			
Note 16	Creditors			
	Sept. quarter 2023 assessments received in advance		21455.00	
	other costs			
	travel exps	215.44		
	Telephone	99.99		
	zoom	29.98		
	visiting preachers	95.30		
	Westhouse	29.65		
	Office exps	93.60	563.96	22018.96



## **Introduction**

Welcome to the annual report for Settle Methodist Circuit, part of the Methodist Church. We are a small circuit of six churches on the Western edge of the Yorkshire Dales. This year has brought much change to the circuit, as we have reached the end of the current ministerial appointments. Our Superintendent Minister since September 2018 retired at the end of August 2023 and the other minister accepted a re-invitation to continue in the Circuit for a further two years. A decision was made and agreed to seek the employment of lay support staff by the Circuit and these will be recruited from October 2023, covering administration, finance and mission enablement work in our churches. Both current manses are up for sale and a new manse identified, which will significantly reduce potential maintenance work on the existing properties. The new manse will be purchased using a bridging loan from Methodist Chapel Aid, which has been approved though not drawn down. The Circuit churches have continued their emergence from the pandemic and have returned to a more regular programme of community engagement, home groups and service patterns.

## **Aims and Organisation**

The Circuit Mission statement is:

- 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.
  - Each church offers a weekly Sunday service except Newby where services are fortnightly.
- The Circuit provides a weekly online service which is also open to others to access.

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

### *Income trends*

Circuit income is primarily drawn from the assessment paid by the six circuit churches. We currently have two church properties on the market, with offers accepted on both and contracts being agreed, as well as one property where we are currently seeking planning permission for change of use prior to marketing for sale. As indicated above, we also have our two existing manses for sale one of which is sold subject to contract, whilst the other is still on the open market.

### *Expenditure trends*

Stipend expenditure has increased each financial year in line with conference approved increases, 16.76% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. It is expected that ongoing employment costs for the lay employees will match the previous cost of a second minister, so no significant cost reduction or increase is anticipated.

The circuit has borne the cost of insuring and maintaining empty chapels and manses over this year and this will continue, though we expect the costs will be recovered once the properties are sold.

#### *Fund balances*

As at 31 August 2023 the net current assets of the Circuit were £103,635, giving approximately 9 months cover for expenditure.

#### **Plans for 2023/24**

Circuit financial plans for the coming year have been prepared on the basis that we reduce to one full time ordained member of staff with anticipated cost of living stipend increases. The Yorkshire West District has agreed an increase of 6% for this year. Two of the six Circuit churches agreed a reduced assessment for this year due to a significant reduction in income in one church and a major roof repair project in another, with four churches agreeing to continue at pre-pandemic levels. It is expected that all six churches will be able to pay a full share of the assessment next year.

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

The Charity's annual report and accounts for the year ended 31 August 2023 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* 14th April 2020

*Main communication address* : 5 Moons Acre, Bentham, Lancaster, LA2 7BL (will change from Sept. 2023)

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.

*Full membership* is shown as Appendix A to this report.

*Circuit Ministers and officers as at 1st September 2023*

Active Circuit Minister	Rev Tim Broughton
Circuit Lay Workers	n/a
Circuit Stewards	Mrs Joyce Park
	Mr Jeff Perris
	Mrs Margery Dowling

Administrator	none
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Name of treasurer who acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year: Mrs Liz Whitfield

Independent examiner: Mr Andrew Wright  
3 Meeting House Row  
Wray  
Lancaster  
LA2 8QN

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

Bankers: CAF Bank Ltd



### **Aims and organisation**

Charity objective is to act as a Resource provider within the area around Settle, Bentham and North Craven 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 including:
  - 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

### **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 Methodist Churches are linked to the circuit: -

- Bentham
- Burton-in-Lonsdale
- Hellifield
- Ingleton
- Newby
- St John's, Settle

## **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 4 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manse 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.

**MEMBERSHIP OF CIRCUIT MEETING****JANUARY 2023***all members registered with Charity Commission as at 09/03/2023***Circuit Ministers**

Stephen Caddy  
Tim Broughton

From LOCAL CHURCHES

**Burton-in-Lonsdale**

S: Tony Blacow  
T: Jean Brown

**Circuit Stewards**

Jeff Perris  
Joyce Park  
Marjery Dowling

R: David Brown  
R: Carol Blacow

**Circuit Finance Officer**

Liz Whitfield

T: Jean Lister  
R: Pauline Wright

**Circuit Meeting Secretaries**

Debbie Meikle  
Judith Marshall

**High Bentham**

S: Averil Bayes  
T: Jane Proctor  
R: Anne Duncan  
R: Keith Hartley  
R: Mavis Speight

**Local Preachers' Secretary**

Jane Mansergh

**Circuit Manses Steward**

Jonny Lawson

**Ingleton**

S:  
T: Christine Lawson  
R: Martyn Park  
R: Brian Lawson  
R:

**Circuit Property Secretary**

Vacancy

**World Church Secretary**

Vacancy

**Newby**

S: Clifford Park  
T: Judith Dawson  
R: Sue Park

**Representatives from LP meeting**

Wendy Holt

**District ecumenical group representative**

Richard Pike

**Settle**

S: Philip Taylor  
T: Robin Corbett  
R: Judith Allinson  
R: Richard Pike  
R: Wendy Holt  
R: Janet Wigfield

**Circuit Safeguarding Coordinator**

Rhys Evans

**Appointments from Circuit Meeting****Representatives to Synod**

Joyce Park  
Wendy Holt  
Richard Pike

*S = Senior Steward**T = Treasurer**R = Representative appointed by Church Council***District Policy Committee member**

Rev Tim Broughton

Church Representatives: 1 per 15 members or part thereof for first **15 members**

updated 09/03/2023



Name of Circuit ..... SETTLE ..... No. 27 / 21

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 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 ..... E Whitfield ..... Date 26<sup>th</sup> September 2023

Name and address of treasurer ..... 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 2023 ~~were~~/will \* be presented to the Circuit meeting held on: 2nd October 2023

Signature of the Chair of the meeting: ..... T.C. Broughton .....

Name of the Chair of the meeting: ..... REV. T. C. BROUGHTON ..... Date 21/10/23 .....

### 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 2023 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



Name of Circuit .....

SETTLE

No 27/21

### 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 i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. 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: .....

ANDREW WRIGHT

Relevant professional qualification of independent examiner: .....

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

Address: .....

3 MEETING HOUSE ROW, HORNBY ROAD, WRAY,

LANCASTER

Post Code: .....

LA2 8QN

Date: .....

30 SEPTEMBER 2023

\* delete or circle as appropriate