



Leeds South & West Methodist Circuit

Trustees Annual Report & Accounts 2019/20

Leeds South & West Circuit
Trustees' Annual Report
For the year ended 31st Aug 2020

Introduction

The circuit exists to support churches in their current worship, mission and service through the centralised provision of ordained staff (and their accommodation) and lay employees. Presbyters are given pastoral oversight of specific churches whilst other roles act as points of reference for their areas of expertise. We coordinate the provision of Sunday worship and also offer strategic ideas and plans for shaping the church for the future.

Aims

The circuit is part of the Methodist Church. We exist to increase the awareness of God's presence, to celebrate God's love, to help people learn and develop as Christians, act as a good neighbour and challenge injustice. Our strategic objectives (worship, service, learning & caring and evangelism) are detailed in the "Our Calling" document available from www.methodist.org.uk/about-us/the-methodist-church/our-calling

Review of the year

2019/20 proved a tremendous challenge with many of our church buildings closed from March onwards bringing both pastoral and operational challenges and new opportunities. Worship moved online, (live and recorded) and by post with over 400 envelopes of resources sent weekly. The circuit engaged with people regularly through its website and used Facebook, YouTube and Zoom accounts in creative ways to reach as many as possible alongside a more regular telephone ministry.

Our absence from our sanctuaries gave us the chance to be able to serve a wider range of people, especially those who cannot get to a church on Sunday and provide them with a better choice of resources than previously. Maintaining this quality and creativity when our standard activities resume will need to be carefully considered. Due to such central provision, the team was able to support churches who could not undertake such activities themselves and ensure an efficient distribution of resources.

The ordained staff also continued to spend significant time with the wider community through the provision of pastoral care as well as demands of funeral support. The children and family's development worker provided significant online resources for our younger people and remains highly valued by her churches. The admin team created a virtual office and offered more advice and help regarding finance, governance and administrative matters than ever before. Demand for their time only continues to grow. Our lay pastor provided significant amounts of telephone and online pastoral and prayer opportunities.

Churches were able to enjoy a varied programme of preachers online and began to explore and develop new ways of coming together. Centralisation also enabled staff to worship more regularly

within their communities without always holding the leadership role, providing more time to nurture their own personal reflections and growth.

Finance continues to be a concern, with the loss of many room rentals, fundraising opportunities, group closures and reductions in giving. The circuit has established a fund to support and help churches in crisis. Despite everything, morale in the team remains high and the online communities have been particularly helpful in breaking down barriers between different local communities. We are grateful for the teamwork of ordained people, lay staff and volunteers, which enables both the care of our people and the continuance of operations. We were fortunate through stationing to receive a deacon and presbyter to replace the 2 presbyters leaving at the end of this year and we look forward to their contributions to circuit life in 20/21.

Income trends

General circuit income is primarily drawn from the assessment paid by the circuit churches £414,078 (95%). Additionally, some income is received from letting £11,000 (2.5%) and the remainder from misc. income, donations & investments.

Expenditure trends

Stipends increase each financial year in line with Conference approved amounts. The circuit also applies the same increase to its lay employees. 55% of expenses were used to pay our people and associated costs (£267,227). 20% represented the circuit's contributions to the district and connexional budgets (£99,534). This is used to fund the work of the wider methodist church. Other expenditure £122,938 (25%) includes the upkeep of our minister residences and associated running costs, admin grants to support churches and the development of new projects such as our community house.

Fund balances

As at the year end, the net current assets of the circuit were £ 258,598. This has decreased but would be enough to cover the expenditure of the charity for at least 6 months and totals should increase when the redundant property is sold.

Plans for 20/21

The pandemic has changed some plans with projects having to be put on hold and budgets and resources redirected to accommodate online, telephony and postal ministries. No church has been unable to pay their contributions this year, but there is likely to be significant challenges to our income stream in 20/21 which may affect our ability to maintain the current level of staff in the medium term. Next year's budget has increased costs by about 1.5%. Not all churches will be able to afford this. A reserves policy is attached to this document which includes a fund for churches in crisis and sufficient savings to deal with any income shortfall next year.

Trustee's Annual Report on Finance and Governance

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 Accounting and reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from Jan 2015) - Charities SORP (FRS 102).

Full Name of Charity: Leeds South & West Circuit

Registration Charity Number: 1129529

Date of registration: 2009

Charity was formed in 2015/16 by the merger of 3 circuits, Leeds Headingley & West, Leeds Wesley and Leeds South and Central

It became the continuing entity of the Charity no of Leeds Headingley and West registered in 2009

Main communication address:

Circuit Office, Wesley Road Chapel, Wesley Road, Leeds LS12 1UL

The members of the Leeds South & West Methodist Circuit meeting are the charity trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

A trustee list is attached as appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers:

Rev Jo Lightowler (Superintendent), Rev Tim Boocock,

Rev Mark Godfrey, Rev Keith Hunt,

Rev Godfrey Nicholson, Rev Rachel Ward.

Children & Families Development Worker (Paid Lay Staff):

Mrs. Sharon Brocksom

Lay Pastor (Paid Lay Staff):

Mr. Christopher Coleman

Circuit Stewards (Lay Volunteers)

Miss Anne Jackson (Senior)

Mr. Paul Berry,	Mrs Kirsteen Butler
Mr. Peter Cordwell,	Mr Sean Kelly,
Prof Edmund Linfield,	Mr Phil Maud,
Mr Stuart Westerman,	Miss Audrey Wilks,

Administrators (Paid Lay Staff):

Mrs A Erica Hartley & Miss Helen C Boocock

Miss H C Boocock acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner:	Sleigh & Story Chartered Certified Accountants Thornhill Brigg Mills, Thornhill Beck lane, Brighouse HD6 4AH
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Investment Bankers:	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes
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Aims and Objectives

The charity's objective is to act as a resource provider within the area around South & West Leeds 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 another 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

The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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). All governance documents can be found online at the Methodist Church of Great Britain website

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting, the Circuit Governance Committee and the Circuit Meeting.

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 made available 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.

Churches within Leeds South & West Circuit

Adel Methodist Church	Beeston Hill UFC (LEP)
The Church in Cottingley*	Central Methodist Church
Cookridge Methodist Church	The Church in Farsley (LEP)
The Grove Methodist Church	Headingley Methodist Church
Highfield Methodist Church	Hunslet Methodist Church
Hyde Park Methodist Church	Lower Wortley Methodist Church
Meanwood Methodist Church	The Church in Rodley (LEP)
St Andrew's Methodist Church, Beeston	St Andrew's Methodist Church, Pudsey
St John's Methodist Church	St Mark's Methodist Church
Trinity Bramley Methodist Church,	Wesley Road Chapel (LEP)
Whingate Methodist Church	Woodside Methodist Church

* the work of the Church in Cottingley is currently suspended.

Risk Management

The major risks have been identified and recorded. There is a regular annual review process undertaken.

Income and expenditure are being monitored 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.

There is also a crisis contingency amount included within the reserves policy.

Reserves Policy

The Reserves Policy for the circuit is attached at the end of this document. We confirm that it is 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.

Leadership Training

All those people involved in making appointments receive annual training updates with regards to stationing procedures and are also required to undertake unconscious bias training.

Policies

The following additional policies have been formally adopted by the trustees.

Anti Bribery	Disciplinary & Dismissal Procedure
Equality Diversity Inclusion	Grant- making
Grievance Procedure	Health & Safety
Lone Workers	Pay and Training
Photography and recording	Redundancy
Safeguarding Policy	Social Media
Whistle-blowing	Working at Heights

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 Leeds South & West 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 Leeds South & West 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.



Leeds South & West Methodist Circuit

Accounts

**For the year ended 31st Aug 2020
(Accruals Basis)**

Charity Number 11295929

District: Yorkshire West 27
Circuit no 01

Ministers

Rev Jo Lightowler (Superintendent)
Rev T Boocock, Rev M Godfrey, Rev K Hunt
Rev G Nicholson, Rev R Ward

Stewards

Miss V A Jackson (Senior)
Mr P Berry, Mrs K Butler, Mr P Cordwell, Mr S Kelly,
Mr E Linfield, Mr P Maud, Mr S Westerman, Miss A Wilks

Treasurer

Miss H C Boocock



Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2020

	No.	General	Property	CMTF	Total Designated	19/20	2018/19
Income							
Donations & Legacies	4	755		-		755	2,859
Charitable Activities	5						-
Assessments from Churches		414,078				414,078	392,975
Other Charitable Activities		7,347			-	7,347	4,326
Other Trading Activities							-
Income from Lettings	6	11,000				11,000	11,715
Misc						-	-
Investments	7	2,085		1,940	35	4,060	7,298
Other Income	8			-		-	914
Total Income		435,265	-	1,940	35	437,239	420,087
Expenditure							
Stipends, Sals, NIC, Pensions	9	267,227				267,227	261,111
District Assessment	10	14,787				14,787	13,092
Methodist Church Fund	11	82,025				82,025	81,188
Telephone & Travel	12	10,326				10,326	13,412
Insurance & Utility costs	13	23,976				23,976	23,629
Maintenance on Manses	14	40,390				40,390	35,914
Provisions	15	-			-	-	50,000
Other Outgoings	16	40,930		209	8	41,147	38,297
Grants and Donations	17	7,100		-	-	7,100	1,896
District Advance Fund	18			2,723	-	2,723	2,859
Total Charitable expenditure		486,760	-	2,932	8	489,700	521,397
Net Income/Exp before gain/loss		- 51,496	-	- 992	27	- 52,461	- 101,310
Transfers between Funds	19	4,068		-	- 4,068	-	-
		- 47,428	-	- 992	- 4,041	- 52,461	- 101,310
Gain/Loss on reval/sale of fixed ass	20					-	35,894
Gain/Loss on investment assets	20			- 1,669		- 1,669	1,159
Balances brought forward		139,976	2,413,796	104,458	134,041	2,792,272	2,856,530
TOTAL Funds		92,549	2,413,796	101,797	130,000	2,738,141	2,792,272
Monies received for others						49,501	37,943
Monies passed on to others						49,501	37,943
						-	-



Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2020

		Unrestricted			2019/20	2018/19
		General	CMTF	Designated		
					£	£
Fixed Assests						
	Circuit Manses & Equipment	2,320,308			2,320,308	2,320,308
	Investment Properties	93,488			93,488	93,488
	Investments TMCP		92,976		92,976	94,645
21	Total fixed assets	2,413,796	92,976	-	2,506,772	2,508,441
Current Assets						
22	Debtors & Prepayments	15,876			15,876	18,405
	Loans by the Circuit				-	-
	Trustee for Methodist Purposes		8,821	-	8,821	13,854
	Central Finance Board	157,750		130,000	287,750	387,582
	Cash at bank and in hand	67,912			67,912	48,682
	Total current assets	241,537	8,821	130,000	380,359	468,524
23	Creditors (due under 1 year)	101,761			101,761	99,693
24	Grants agreed	20,000			20,000	35,000
	Net current assets/liabilities	119,777	8,821	130,000	258,598	333,831
	Total assets less current liabilities	2,533,573	101,797	130,000	2,765,370	2,842,272
25	Creditors and Accruals > 1 year				-	-
	Provisions for liabilities and charges	27,228			27,228	50,000
	Net assets	2,506,345	101,797	130,000	2,738,141	2,792,272
Funds of the Circuit						
26	General Fund (unrestricted)	2,506,345			2,506,345	2,553,772
	Circuit Model Trust Fund (Unrestricted)		101,797		101,797	104,458
	Designated Funds (Unrestricted)			130,000	130,000	134,041
	Total Unrestricted Funds				2,738,141	2,792,272
	Restricted Funds				-	-
	Total Funds	2,506,345	101,797	130,000	2,738,141	2,792,272

Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2020

Notes to the Accounts

1. Basis of accounting and accounting policies

- a) **Accounting Standard.** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective from 1 January 2015) - (Charities SORP (FRS102)).
- b) **Public Benefit Entity.** The Leeds South & West Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.
- c) **Basis.** These accounts have been prepared on the basis of historical cost except that monetary investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the circuit's financial position and activities.
- d) **Content.** The financial information presented is relevant, reliable, comparable and complete. Any estimates used are based on experience, research and judgment. The accounts are expressed in £Sterling, rounded to the nearest pound.
- e) **FRS 102 SORP 2015.** These accounts are compliant with FRS102 and with the FRS102 SORP 2015. The previous year's published accounts have been restated, where necessary to be on the same basis: details of any adjustment appear in Note 3 below. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg8.(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view of the circumstances.
- f) **Going Concern.** Based on the monetary assets and human resources available at this year end, the trustees believe that the circuit is a going concern.
- g) **Consolidation.** The circuit has denominational regulatory oversight in respect of the work of the churches within the circuit but has no legal or operational control of them or their governing bodies except in extreme circumstances. For this reason, the financial statements of churches within the circuit are not consolidated into these financial statements.
- h) **Income Recognition.** Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.
Individual amounts categorised as Other income in the SOFA will be shown separately if they are considered material.
The circuit acts as agent in three main areas:
The collection from churches and payment over of their contributions to various funds controlled and administered by the Methodist Church - "Connexional Funds"
The administration (application, collection and disbursement) of grants requested by churches within the circuit from, but not limited to, the District and Connexion.
The administration (payment and reimbursement) of church employee wages or other purchases on a church's behalf
In all these matters the transactions are not reflected in the SOFA because they are the income of either the connexion or church as appropriate. Instead, the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12.
In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. If goods are donated, a value will be shown in the SOFA or Notes where a value is considered material.
- i) **Expenditure.** This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.
- j) **Grants & fixed term appointments.** Grants made by the circuit from its own funds are recognised in full at the time of agreement to make a grant or when the circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the balance sheet against the appropriate

fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid. Salaries agreed for fixed term employees are also treated as such and a provision will be made.

- k) **VAT.** Since the circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.
- l) **Tangible fixed assets for use by the Circuit.** These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015 or subsequent purchase price. No depreciation is provided on the building because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the building component of the property would be immaterial. From time to time the circuit may be required to assume responsibility for church premises following closure and cessation of worship. This results in the circuit becoming managing trustees of the property. At that time the property is recognised as an asset at its anticipated sale price as determined by professional valuation. Any expenditure on such assets if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance the sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower end of cost and realisable value.

The circuit has made use of the deemed cost option on transitioning to FRS102, as outlined above.

- m) **Monetary Investments.** The circuit's investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist Church Purposes (TMCP) as Custodian Trustee. The valuation, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.
- n) **Investment Properties.** From time to time the circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of 2 years, the property is classed as an Investment Property (whether let out or not) and lets are at market rates unless there is a compelling reason not to do so in furtherance of the circuit's charitable objectives. Any such cases are specified within the accounts.
- o) **Receivables and Payables: Bank and Cash (Basic Financial Instruments).** Debtors are stated at the amounts owed to the circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.
- p) **Methodist Connexional Funds.** The Methodist Church Connexion raises assessments against circuits, and these are paid quarterly to their districts. The circuits raise assessments against churches in their circuit. The district quarterly remits the sum received from the circuits. The district retains a portion from this circuit assessment to meet its own cost is and listed separately to the connexional total in these accounts. The circuit act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church and these are detailed in the Related Parties section.
- q) **Funds.** The trustees have adopted a policy for all unrestricted reserves which is included as appendix B. The funds held constitute: General Funds held for any purpose of the circuit which are unrestricted. The Circuit Model Trust Fund which has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted Funds which are held for a narrower specified purpose. Designated Funds are for earmarked projects but can be reallocated according to priorities. We have no Endowment Funds. Details of each material fund are disclosed in the accounts. Any funds may be represented by more than just cash.
- r) **Manse Costs.** The circuit is required to provide accommodation for each minister in the circuit and their families and this is seen as a benefit to the circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the costs of repairs, maintenance, buildings insurance, council tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.
- s) **Transition to FRS 102.** No restatement of items nor of the fund's values, nor of the published net income for the previous year has been required in making the transition to FRS 102. The transition date as defined by FRS 102 was 01 Sept 2015.

2) Glossary of Terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provide investment advice to those entities.

Church: a group of members from 6 to more than 300

Circuit: A group of Methodist Churches and Local Ecumenical Partnerships with a methodist component in a geographically defined area, typically between 10 and 30

Circuit Meeting: The trustees of the circuit, most of whom are appointed by their local churches and others by virtue of a role they undertake for the circuit and/or local churches.

CLT: Circuit Leadership Team: A group (comprising mostly, but not exclusively) of circuit trustees responsible for the day-to-day administration and policy formulation of the circuit. Generally, the CLT comprises the presbyters and deacons stationed within the circuit, the circuit stewards, including a finance steward and the lay employees.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the head office at Methodist Church House, all methodist districts, circuits and churches in Great Britain

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

Deacon: A deacon is an ordained role within the methodist church and a religious order. It is a way of life which expresses the servant ministry of Christ by the whole people of God to the world. Deacon's exercise caring, pastoral, evangelistic and outreach ministries in accordance with their gifts.

District: a group of contiguous circuits, usually between 15 and 30

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs

Lay Employees: Personnel employed by the circuit on generally accepted commercial employment terms.

LEP: Local Ecumenical Partnership, A group of denominations who agree to work together as one unit. The agreement may be to share buildings, worship or financial and governance structures and may vary in detail from partnership to partnership.

MMPS: Methodist Ministers' Pension Scheme

Pensions Trust: The organisation through which the circuit arranges a pension scheme for its lay employees.

Presbyters (including superintendent): probationer or ordained methodist minister who have pastoral and administrative responsibility for the churches within a circuit. They are placed (stationed) in a circuit who look after their accommodation, stipends and welfare and they usually take pastoral charge of a designated set of churches. The superintendent carries the additional responsibility for overseeing the running of the circuit.

SOFA: Statement of Financial Activities SORP: Statement of Recommended Practice

Stipend: A regular fixed sum paid to ordained staff in lieu of a salary. It is taxed in the same way a salary would be treated.

TMCP: Trustees of Methodist Church Purposes, the legal owner and custodian trustee of all methodist model trust property, including legacies, endowments and accumulated funds.

3) Restatement of previous year's figures

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 [Not Section 1A] and the Charities SORP FRS 102 the statement of comparative items was required.

Restatement has not been necessary, and a reconciliation of opening balances is also therefore not required. A copy of the previous year's SOFA and Balance sheet is included at appendix C for clarity

Leeds South & West Methodist Circuit 27/01

Year ended 31st Aug 2020

Notes to the Accounts

4 Donations & Legacies

No bequests received this year and minimal donations received towards our running costs.

Donations & Legacies	General	CMTF	Desig	19/20 Total	18/19
Collections & Donations	755			755	1,000
Bequests	-			-	1,859
Total	755	-	-	755	2,859

5 Charitable Activities

In this current year the circuit had 21 active churches. Each is assessed for a contribution to meet the overall net costs of the circuit. The circuit is currently aiming to cover all its costs excluding the lay pastor role. The circuit is slowly transitioning from 3 different calculation methods, aiming to assess contributions more fairly by membership and relative financial strength. The plan allows for saving to be used to help manage this change.

5a Assessments from Churches

Church	General	CMTF	Desig	19/20 Total	18/19
Adel	12,945			12,945	12,457
Beeston Hill	12,934			12,934	12,801
Central	10,497			10,497	10,191
Cookridge	33,604			33,604	32,626
Farsley	13,235			13,235	13,235
The Grove	54,216			54,216	51,147
Headingley	30,768			30,768	29,872
Highfield	13,828			13,828	13,425
Hunslet	19,175			19,175	18,090
Hyde Park	12,682			12,682	9,136
Lower Wortley	14,238			14,238	13,432
Meanwood	12,189			12,189	11,628
Rodley	3,446			3,446	3,345
St Andrew's, Beeston	21,537			21,537	20,813
St Andrew's, Pudsey	39,606			39,606	38,452
St John's	7,088			7,088	6,686
St Mark's	12,278			12,278	11,583
Trinity, Bramley	34,773			34,773	32,805
Wesley Road	20,000			20,000	17,707
Whingate	16,000			16,000	14,923
Woodside	19,039			19,039	18,620
Total	414,078	-	-	414,078	392,975

A loan to support listed building work at Headingley MC was repaid during the year. The circuit office acts as treasurer for Adel, St Andrew's Pudsey and Farsley for which a charge is made. Sales income represents bulk-buying/reselling to churches for regular resources.

5b Other Charitable Activities

Other Charitable Activities	General	CMTF	Desig	19/20 Total	18/19
Repaid loan	5,000			5,000	-
Circuit Finance Support	1,500		-	1,500	-
Sales Income	653			653	100
AwayDay	170			170	200
Other Misc	24			24	-
Occupational Health Grant	-			-	2,268
WR Resource Centre Grant	-			-	850
Balances t/d OP/Trinity	-			-	789
Tech Repair	-			-	120
Total	7,347	-	-	7,347	4,326

6 Other Trading Activities

Becketts Park Manse has been let during the current year until the new Deacon arrives in 20/21.

6a Income from Lettings

Income from Lettings	General	CMTF	Desig	19/20 Total	18/19
Becketts Park Manse	11,000			11,000	11,715
Total	11,000	-	-	11,000	11,715

7 Investments

Investments	General	CMTF	Desig	19/20 Total	18/19
Interest	2,120	68		2,188	4,482
Dividend		1,872		1,872	2,816
Total	2,120	1,940	-	4,060	7,298

8 Other Income

no further "other income" was received during the current year

Other Income	General	CMTF	Desig	Restricted	19/20 Total	18/19
Governance Refund					-	914
Total	-	-	-	-	-	914

9 Stipends, Sals, NIC, Pensions

The superintendent and other presbyters are considered key management personnel. The members of the circuit meeting are the trustees of the charity. No employees received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

Stipends were paid to 6 presbyters. Salaries were paid to 1 full time children & families worker based on 37.5hrs per week) and 2 part time administrators (0.52 and 0.52 FTE) and one full-time lay pastor (all based on 40 hrs pw).

We used our provisions to pay the lay pastor appointment.

Most ordained people are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Connexion accounts for this in the annual Methodist Church in Great Britain accounts. The MMPS is currently in surplus but only has a solvency level of 80.5%. Circuits continue to pay pension costs of 26.9% to support this improvement.

A defined contribution pension scheme is in place lay employees. Employers and employees both contribute 6%. We also act as the employing body for employees of The Grove, St Andrew's Pudsey and Adel, Hunslet & Farsley Churches. The circuit is then reimbursed by the local church for these costs. These figures are not in the accounts except in the "collected/received for others" total and amount to £45,651. FTE=Full time equivalent

Stipends, Sals, NIC, Pensions	General	19/20 Total	Provisions used	18/19
Ministers				
Stipends	151,597	151,597	-	152,576
Pensions	40,111	40,111	-	37,608
NIC	14,080	14,080	-	16,605
Computer Allowance	990	990	-	-
Expenses	1,802	1,802	-	2,200
Lay Staff				
Salaries	49,876	49,876	20,010	44,383
Pensions	2,993	2,993	1,201	2,663
NIC	3,285	3,285	1,562	2,791
Admin Charge	576	576	-	576
Expenses	782	782	-	337
Apprenticeship Levy (all people)	1,134	1,134	-	1,372
Total	267,227	267,227	22,772	261,111

10 District Assessment

The district assessment is calculated relative to the proportion of church members and ordained staffing levels across all circuits in the Yorkshire West District.

The Methodist Church Fund is also calculated on the same basis and collected by the district to pass onto the Connexion.

District Assessment	General	CMTF	Desig	19/20 Total	18/19
District Assessment	14,787			14,787	13,092
Total	14,787	-	-	14,787	13,092

11 Methodist Church Fund

Methodist Church Fund	General	CMTF	Desig	19/20 Total	18/19
Methodist Church Fund	82,025			82,025	81,188
Total	82,025	-	-	82,025	81,188

12 Telephone & Travel

The circuit provides or pays for 1 broadband and phone connection for each ordained member of staff. Where possible, provided directly to avoid a tax liability for the individual. Additionally, the children & families worker and lay pastor are provided with a mobile phone with internet access. The circuit office has phone and broadband and a covid mobile has been put in place. Travel is reimbursed at the inland revenue guide of 0.45pm per mile

Telephone & Travel	General	CMTF	Desig	19/20 Total	18/19
Ministers					
Telephone/Internet	2,627			2,627	2,886
Travel	4,932			4,932	8,477
Lay Staff & Office					
Telephone/Internet	2,020			2,020	958
Travel	747			747	1,090
Total	10,326	-	-	10,326	13,412

13 Insurance & Utility costs

The circuit maintains 9 manses to house our ministers. As 1 minister has their own accommodation, the surplus house was let. 1 is empty earmarked as a Community House project and 1 is for sale due to a replacement purchase

Insurance & Utility costs	General	CMTF	Desig	19/20 Total	18/19
Manses					
Insurance	6,648			6,648	5,425
Water	2,551			2,551	3,114
Council Tax	13,608			13,608	14,817
Gas & Electric	1,168			1,168	272
Total	23,976	-	-	23,976	23,629

	Insurance	Council Tax	Water & Misc Heating	19/20 Total	18/19
Costs by Manse					
Armley Grange Drive	613	- 16	243	840	2,380
Chestnut Drive	647	2,416	570	3,633	3,461
Town Street				-	1,521
Becketts Park Drive	774	-	-	774	1,299
Cross Flatts	1,076	1,669	534	3,279	2,581
Whitecote Hill	733	2,049	488	3,271	3,414
Fraser Avenue	692	2,063	332	3,087	3,023
Edmund Close	713	2,416	301	3,429	3,315
Swallow Close	454	1,455	241	2,149	314
Salamanca Crescent	743	-	557	1,301	-
Own Residence	-	1,557	452	2,009	2,077
Other Circuit Insurance	204			204	244
Total	6,648	13,608	3,719	23,976	23,629

14 Maintenance on Manses

£2750 per manse is budgeted yearly for repairs and maintenance. In addition, £30,000 is designated from reserves for more major repairs and quinquennial work and an additional £10,000 specifically for the Community House Project. Cross Flatts has been redecorated and has had a new heating system. Swallow Close is a new purchase and required upgrading of windows and door and some initial snagging works.

Maintenance by Manse	General	CMTF	Desig	19/20 Total	18/19
Cross Flatts	11,288			11,288	909
Swallow Close	9,318			9,318	9,115
Fraser Avenue	2,687			2,687	737
Salamanca Crescent	2,361			2,361	-
Becketts Park Drive	1,345			1,345	3,619
Whitecote Hill	1,183			1,183	1,589
Armley Grange Drive	1,058			1,058	1,278
Edmund Close	954			954	672
Chestnut Drive	698			698	17,742
Town Street	-			-	253
Community House Changes	9,498			9,498	
Total	40,390	-	-	40,390	35,914

14b Maintenance by Category	General	CMTF	Desig	19/20 Total	18/19
New Heating System	7,944			7,944	-
Window & Door Maintenance & Repair	6,798			6,798	40
Internal Decoration	6,256			6,256	7,935
Gas Maintenance & Repair	4,370			4,370	4,048
Heating Repairs	2,772			2,772	-
Misc Clear Up/Finishing	2,643			2,643	-
Built-in Appliances Replace or Repair	1,485			1,485	-
Gardening and Fencing	3,031			3,031	4,904
Roof Repairs	1,036			1,036	553
Study Costs	943			943	-
Plumbing Repairs	912			912	1,165
Loft Ladder	630			630	-
Alarm Maintenance & Repair	549			549	272
Electrical Maintenance & Repair	493			493	992
Other External Repairs	230			230	510
Aerial	170			170	-
Carpets & Curtains	130			130	2,412
Kitchen Upgrade	-			-	12,723
Fireplace Repair	-			-	360
Total	40,390	-	-	40,390	35,914

15 Provisions

No additional grants have been agreed for future projects that have not yet been paid out.

Provisions	General	CMTF	Desig	19/20 Total	18/19
2 year provision for Lay Pastor				-	50,000
Total	-	-	-	-	50,000

16 Other Outgoings

Admin represents the office costs. It includes Safeguarding costs, website maintenance and the circuit print/posting of central material during COVID. **Removal Costs** are the relocation of 2 ministers from the south of England. **Payments to Trustees**. 4 Trustees are employees of the circuit and in receipt of a salary and employment related expenses. 8 local preachers are trustees of the circuit and received preaching expenses totalling £1,666. **Governance Costs** includes quinquennial building inspections, surveys, legal and finance costs. The **WR Resource Centre** is a circuit-wide library of resources for use by local churches. **Benevolence Payments** are discretionary funds to relieve hardship, paid to individuals or charities. The policy allows for up to 1.5% of the general balance to be used as needed. **Bank charges** - During the year the circuit paid TMCP, the custodians of the circuit's investments, management charges based on 0.2% of the value of the individual funds at the beginning of the year. **Purchase costs** are the bulk purchasing of items for churches to minimise costs to them. **The Grove** is the on-going charge for the use of car spaces in their carpark

Other Outgoings	General	CMTF	Desig	19/20 Total	18/19
Admin	12,670			12,670	6,164
Removal Costs	11,473			11,473	592
Preaching Expenses	2,872			2,872	3,696
Governance Costs	2,665	-		2,665	6,410
Training Courses & Resources	2,068			2,068	1,000
WR Resource Centre	1,924			1,924	1,751
Letting Charges	1,680			1,680	43
Youth Expenses	1,200			1,200	44
Tech Repair/Purchases	1,097			1,097	-
The Grove	1,000			1,000	428
Covid Supplies	771			771	
Purchase Costs	543			543	611
Other Misc	465			465	344
Benevolence Payments	382			382	3,900
Bank Charges	128	209		337	299
House Purchase/Sale Costs	-			-	4,922
Safe new/decommissioning	-			-	2,001
Occupational Health	-			-	1,254
Connexional Levy	-			-	4,838
Total	40,938	209	-	41,147	38,297

17 Grants and Donations

When a grant has been agreed, a provision is made for its payment if not paid immediately- see note 15.

Grants and Donations	General	CMTF	Desig	19/20 Total	18/19
Headingley	5,000			5,000	500
St Andrew's, Beeston	2,000			2,000	-
Individual	100			100	
Hunslet	-			-	1,396
Meanwood - InterAct & Holy Trinity	-			-	-
Total	7,100	-	-	7,100	1,896

Previously agreed grants paid	19/20 Total	18/19
Meanwood - InterAct	10,000	10,000
Total	10,000	10,000

18 District Advance Fund

The District Advance Fund is financed by a levy to support district grants to projects. All circuits pay a sliding scale from 2.5% to 7.5% on amounts held in their CMTF account as at 31st Aug the previous accounting year.

District Advance Fund	General	CMTF	Desig	19/20 Total	18/19
District Advance Fund		2,723		2,723	2,859
Total	-	2,723	-	2,723	2,859

19 Transfers/adjustments

	General	CMTF	Desig	19/20 Total	18/19
From TMCP to Gen.per resolutions	4,068	-	(4,068.04)	-	-
Total	4,068	-	- 4,068	-	-

20 Investment gains

	General	CMTF	Desig	19/20 Total	18/19
Gain/loss on value of fixed assets					35,894
Gain/loss on value of unit trusts	-	1,669	-	1,669	1,159
Total	-	1,669	-	1,669	37,052

21 Property & Investments

	General	CMTF	Desig	19/20 Total	18/19
4 Chestnut Ave LS16 (Manse)	236,891			236,891	236,891
33 Becketts Park Dr LS6 3PD (Inv Prop)	233,720			233,720	233,720
7 Armley Grange Dr LS12 3GH (Manse)	163,190			163,190	163,190
7 Fraser Avenue LS18 5EA (Manse)	300,000			300,000	300,000
15 Edward Close LS28 7FG (Manse)	310,000			310,000	310,000
54 Whitecote Hill LS13 2HU (Manse)	320,000			320,000	320,000
36 Crossflatts Ave, LS11 7BG (Manse)	250,000			250,000	250,000
6 Swallow Close LS12 3TH (Manse)	320,000			320,000	320,000
10 Salamanca Cres LS10 4GJ (Manse)	279,995			279,995	279,995
CFB Mixed Mgd Fund 15180 units		92,976		92,976	94,645
Total Fixed assets	2,413,796	92,976		2,506,772	2,508,441

22 Debtors & Prepayments

All sums shown as debtors in 18/19 were received in the following year. All sums paid in advance at 19/20 are for activities in 20/21

Debtors & Prepayments	General	CMTF	Desig	19/20 Total	18/19
Stipends	11,809			11,809	17,205
Church Salaries	2,484			2,484	-
Furlough Claims	1,583			1,583	
Prepaid 3 Generate	-			-	1,200
Total	15,876	-	-	15,876	18,405

23 Creditors and Accruals

All sums accrued in 19/20 will be paid in 20/21 unless indicated.

Creditors and Accruals	General	CMTF	Desig	19/20 Total	18/19
Assessment	101,761			101,761	99,693
Subtotal	101,761	-	-	101,761	99,693
24 Liabilities - see note 15					
Agreed Grants	20,000			20,000	35,000
Total	121,761	-	-	121,761	134,693

25	Provisions used	Provision b/Forwards	Amount used	Provision c/forwards
		50000	22,772	27,228

26 How funds are held

Monetary balances held at the CFB and at the CAF bank are all available on demand without loss of interest. The split of these balances across the funds is arbitrary but wherever possible balances are not shown as negative. The funds that support the Circuit Model Trust Fund are held by TMCP in the Trustees Interest Account or Managed Mixed Equity Fund on which interest and dividends are credited to the account regularly. They are regarded as medium or long term investments. TMCP is the legal owner and custodian trustee of all methodist church property

Bank Balances	General	CMTF	Desig	Restricted	19/20 Total	18/19
Cash	376				376	252
CAF Bank Current Account	66,518		-	-	66,518	48,079
CAF Bank Debit Card Account	1,018				1,018	352
CFB Account	157,750		130,000		287,750	387,582
TMCP Trustees Investment Fund		8,821			8,821	9,813
TMCP Mixed Managed Fund		92,976			92,976	94,645
TMCP Webber Fund (TIF)	-				-	4,041
Total	225,662	101,797	130,000	-	457,459	544,764

27	Payment to Trustees	General	CMTF	Desig	Restricted	19/20 Total	18/19
	Payments made to trustees	1,666				1,666	2,423

No. of trustees who were paid expenses

7

8

Nature of the expenses

Expense payments primarily relate to reimbursement for local preaching or travel costs

28	Fees for examination of accounts	General	CMTF	Desig	Restricted	19/20 Total	18/19
	Independent examiner's fees	948				948	924

The circuit acted as agent either in the collection or facilitation of the monies below and they do not form part of the circuit's accounts.

29	Collected and passed to others	19/20 Total	18/19
	Church Salaries	45,651	35,607
	Purchases on behalf of churches	2,791	2,336
	Leaving Gifts	680	-
	Chqs to circuit meant for related parties	380	-
	Total	49,501	37,943

Leeds South & West Methodist Circuit 27/01

Year ended 31 August 2020

Notes to the Accounts

30 Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers /Adjustments	Closing Balance	Purpose of the funds
General	139,976	435,265	486,760	4,068	92,549	General operations
Property	2,413,796	0	0	0	2,413,796	Value of property
Designated - Meanwood	130,000	0	0	0	130,000	Sale proceeds designated for 5yrs for church to reinvest
Designated - TMCP Webber	4,041	35	8	-4,068	0	General bequests - designated for Community House use
CMTF	104,458	1,940	2,932	-1,669	101,797	property sales/investment income, use per standing orders
Totals	2,792,272	437,239	489,700	-1,669	2,738,141	

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
none held						
Totals	0	0	0	0	0	

31 Tangible Fixed Assets

The circuit owns 9 residential properties. 1 is currently let as it is surplus to our current needs, 1 is for sale

There are no other fixed assets of significant value.

	Residential Land*	Other Land*	Manse	Investment property	Investments	Total
Bal B/fwds	1,448,278		872,030.40	93,488	94,645	2,508,441
Additions						-
Revaluation					- 1,669	- 1,669
disposals						-
Transfers						-
Balance C/Forward	1,448,278	-	872,030	93,488	92,976	2,506,772

Accumulated Depreciation

	Basis		SL or RB	SL or RB	SL or RB	
	Rate					
Bal B/fwds						
Additions						
Revaluation						
disposals						
Transfers						
Balance Carried Forwards						

Net Book Value

Bal B/fwds	1,448,278	-	872,030	93,488	94,645	2,508,441
Balance C/Forward	1,448,278	-	872,030	93,488	92,976	2,506,772

*Land/building split estimated at 60/40 of deemed valuations last year

Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to related party during the year	Amounts owed by related party as on 31-Aug-2020
			£	£	£	£
Methodist Church Fund	National Church Fund	Circuit Assessment		82,025		
Methodist District	Yorkshire - West District Funds	Circuit Assessment		14,787		
Mission in Britain Fund	Methodist Charity	Church Funds banked direct		1,213		
Fund for Support of Presbyters & Deacons	Methodist Charity	Church Funds banked direct		961		
Fund for Property	Methodist Charity	Church Funds banked direct		1,680		
World Mission Fund (inc JMA)	Methodist Charity	Church Funds banked direct		3,811		
Methodist Fund for Training	Methodist Charity	Church Funds banked direct		185		
Methodists Ministers' Housing	Methodist Charity	Church Funds banked direct		105		
Total			0	104,768	0	0

**Leeds South & West Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2020 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

Helen Boocock

Date

01-Oct-20

Name of Treasurer

Miss H C Boocock

Address

22 Burnett Rise, Queensbury, Bradford, West Yorkshire, BD13 2DX

Presentation to the Circuit Meeting for approval.

I confirm that the accounts for the year ended 31 Aug 2020 were presented to the Circuit Meeting at its meeting on

15-Sep-20

and were approved.

Signature of the Chair of
the meeting

Rev Jo Lightowler

Name of the Chair of
the meeting

Rev Jo Lightowler

Date

14/05/21

Independent Examiner's Report to the Trustees of the

Leeds South & West Circuit

This Report is on the Circuit Accounts for the year ended 31st August

2020

Respective responsibilities of Trustees and Examiner

The circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2019 present a true and fair view of the circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, or


(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) 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.

Name of independent examiner

Jonathan Stead

Signature of independent examiner



Relevant Professional qualification of independent examiner

FCCA

Name of firm (where appropriate)

Sleigh & Story Chartered Certified Accountants

Address

Thornhill Brigg Mills,
Thornhill Beck lane,
Brighouse HD6 4AH

Date

25-Jun-21

* Please delete or circle as appropriate

S.O. 510 (i) Circuit Ministers and Supernumeraries

Revd Jo Lightowler	Revd Godfrey Nicholson	Revd Mark Godfrey
Revd Rach Ward	Revd Keith Hunt	Revd Tim Boocock
Revd Madeline Andrews	Revd Dr Albert Jewell	Revd Peter Reasbeck

Circuit Stewards

Miss Anne Jackson	Miss Audrey Wilks	Mrs Kirsty Butler
Mr Stuart Westerman	Mr Sean Kelly	Mr Peter Cordwell
Mr Edmund Linfield	Mr Philip Maud	Mr Paul Berry

S.O. 510 (ii) Residing in the Circuit

Deacon Merry Evans Revd Melvyn Kelly

S.O. 510 (iv) Lay employees

Miss Cathy Boocock (Treasurer)
Mrs Erica Hartley (CM Sec) (& S.O. 510 v)
Mrs Sharon Brocksom (Children & Families Development Worker)
Mr Chris Coleman (Pastoral Worker)

S.O. 510 (vi) Vacancy (sec of Local Preachers' & Worship Leaders' Meeting)

S.O. 510 (vii & viii) Church Representatives and Office holders

From each church, 1 church steward 1 church treasurer, 1 church rep

Church	Steward - S.O 510 (vii)	Treasurer S.O 510 (vii)	Rep S.O 510 (viii)
Adel	Mrs Beryl Chadwick	Miss Cathy Boocock*	Mrs Cherrie Dacre
Beeston Hill	Mr Roy Sheard	Mrs Carol Normanton	Mrs Pauline Peacock
Central	Mr Michael Cooke	Mrs Margaret Metcalfe	Mrs Victoria Rose
Cookridge	Miss Elizabeth Beetham	Mrs Linda Storey	Mrs Sheila Eyre
Cottingley	Tbc	Tbc	Tbc
Farsley	Mrs Linda Kellett	Miss Cathy Boocock*	Mr John Procter
The Grove	Mrs Kath Ashby	Mr Bryan Whitham	Mr Philip Maud*
Headingley	Prof Gordon Andrews	Mrs Jean Townsend	Mrs Margaret Appleyard
Highfield	Mr Aidan Jewitt	Mr Fred Jewitt	Mrs Andrea Evers
Hunslet	Mrs Barbara Hartley	Mrs Caroline Mason	Mr Ian Hartley
Hyde Park	Mrs Jackie Hillyard	Mr Simon Brocksom	Mrs Pat Hemingway
Lower Wortley	Mr Paul Cloke	Mrs Glynis Clarke	Mrs Alison Starkey
Meanwood	Mrs Anne Matthews	Mrs Shela King	Mrs Joan Ripley
Rodley	Mr John Uren	Mr Brian Thornton	Mrs Sharon Snowden
St Andrew's, Beeston	Mr Andrew Barker	Mrs Elizabeth Smith	Mrs Helen Ingleby
St Andrew's Pudsey	Mrs Dorothy Stefanidis	Miss Cathy Boocock*	Mrs Beryl Nicholson
St John's	Mrs Susan Hogarth	Mr Stuart Pedder	Mr Emmanuel Oikelome
St Mark's	Miss Barbara Edwards	Mr David Braithwaite	Miss Sophie Lockwood
Trinity, Bramley	Mrs Pam Bruce	Mrs Frances Wood	Mr David Wood
Wesley Road	Mr Peter Cordwell*	Mrs Iris Smith	Mrs Janet Taylor
Whingate	Mr Brian Draper	Mr Keith Harrison	Mr John Sowden
Woodside	Mr Geoff Crosby	Mrs Jeanette Hopkinson	Mrs Josephine Richards

S.O. 510 (ix) to be reviewed annually

Mrs Gill Jewell (MWiB Representative)

Methodist Standing Order 010 Qualification for appointment states: (2(ii)) no person who has been convicted of or has received a simple or conditional caution from the police concerning an offence under the Sexual Offences Act 2003 or mentioned in Schedule 15 to the Criminal Justice Act 2003 or who is the subject of a risk assessment under Standing Order 237 as a result of which the Safeguarding Committee concludes that he or she presents a significant risk of serious harm to children, young people or vulnerable adults shall be appointed or re-appointed to any office, post or responsibility or engaged or re-engaged under any contract to which this sub-clause applies unless authority for the appointment or employment has been obtained under Clause (5) below. (See CPD)

Last updated Mar 20

RESERVES POLICY of

Leeds South & West Methodist Circuit

(*Church Council ☐/Circuit Meeting ☒/District ☐)

1. Unrestricted Funds held at Y/E 31/08/2020 (includes Circuit Model Trust Funds and excludes Property)	£ 92 549 Gen (cash) £ 101 797 CMTF <u>£ 130 000 Meanwood</u> £ 324 346 Total
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2. Restricted Funds held	£ nil
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3. Endowment Funds held	£ nil
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4. Reserves policy for General Funds and CMTF

Aims

- (1) To secure and sustain the Circuit's viability and future
- (2) To carry out its mission strategy
- (3) To give reassurance to the general public that the Circuit, which is a charity, intends to use all the resources in its care for the purposes of the charity

Strategy

Essentially the grouping provides for

- a) The ministerial oversight and pastoral care of 22 churches, including 5 local ecumenical partnerships
- b) The support of a staff team of 6 Ministers, 1 Children & Families worker, 1 Lay pastor and 2 lay staff responsible for admin and finance (1.05 FTE). *FTE = Full time Equivalent.
- c) The maintenance and upkeep of 8 manses (1 to be sold)
- d) Mission Activities and Fresh Expression projects
- e) Training and Development of all its people
- f) Financial provision for Churches in difficulties

Financial Plans

General Accounts	£ 92 549
Circuit Model Trust Funds	<u>£ 101 797</u>
Subtotal	£ 194,346
Meanwood	<u>£ 130,000</u>
Unrestricted Funds Total	£ 324,346 (plus Building Assets)

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its staff team and the maintenance of its property.

The Circuit Assessment is reviewed annually and covers the cost of our permanent staff apart from the Lay Pastor

We also make provision for our property maintenance programme by:

- Designating £2,350 per annum on average to maintain each manse within the assessment
- A further £20,000 (see below) is designated within reserves designated for anticipated medium term expenditure, particularly in relation to Quinquennial Inspections.

We are advised to hold up to six month's General account expenditure in hand for emergencies and this has been set at £240,000. The accounts do not currently carry this total with the other projects in hand until the sale of the Armley Grange and/or if the Meanwood funds comes into general funds by the end of next year. It has been set at 3 months for the interim period and will be increased in due course.

Circuit Model Trust (unrestricted fund) £101,797 this fund is derived mainly from the sales of Chapels

and manse and is used to support the needs of the circuit, along with General Fund, as outlined in the totals below.

In summary, the Circuit has agreed the following designations to our finances across both the General & CMTF funds.

£ 120,000 3 month's Expenditure
£ 20,000 Property Maintenance plan
£ 20,000 Church Contingency fund for unexpected concerns
£ 6,000 Grant support to churches
£ 3,000 Training & Resources
£ 10,346 Community House set up costs
£ 15,000 to meet the assessment deficit.
£ 194,346 (total of General & Model Trust)

Meanwood

£130,000 has been designated from the sale of Meanwood for use by the Meanwood Community. This has a 5yr limitation and expires at the end of 19/20 at which point any balance left would revert to be used as general funds.

Amounts already recognised in the circuit accounts and provisions made outside of this policy

£27,000 1 Lay Pastor current yr

£20,000 for future Grants to Churches/Charities already agreed

Benevolence Policy

The Superintendent and/or CLT to be authorised to respond to crisis situations with individuals, as necessary, up to 1.5% of our cash resources as listed above (Gen/Model Trust).

5. Policy for Restricted Funds

None held

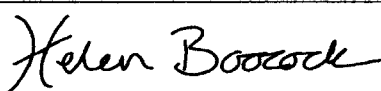

6. Terms relating to Endowment Funds held

None held

This Reserves Policy has been approved by

Leeds South & West Methodist Circuit

(*Church Council ☐ / Circuit Meeting ☒ / District ☐)

Treasurer	Trustee
Full name Miss Helen C Boocock	Full Name Rev Jo Lightowler
Signature 	Signature 



Leeds South & West Methodist Circuit

Statement of Financial Activities to 31st Aug 2019

Appendix C

	No.	General	Property	CMTF	Total Designated	18/19	2017/18
Income							
Donations & Legacies	4	2,859		-		2,859	9,156
Charitable Activities	5						-
Assessments from Churches		392,975				392,975	380,878
Other Charitable Activities		4,326			-	4,326	19,695
Other Trading Activities	6						-
Income from Lettings		11,715				11,715	14,007
Misc						-	-
Investments	7	3,990		3,308		7,298	6,438
Other Income	8			914		914	-
Total Income		415,865	-	4,223	-	420,087	430,173
Expenditure							
Stipends, Sals, NIC, Pensions	9	261,111				261,111	240,608
District Assessment	10	13,092				13,092	13,140
Methodist Church Fund	11	81,188				81,188	78,768
Telephone & Travel	12	13,412				13,412	14,380
Insurance & Utility costs	13	23,629				23,629	22,957
Maintenance on Manses	14	35,914				35,914	27,341
Expenditure on other Church Property		-				-	-
Depreciation		-				-	-
Provisions	15	50,000			-	50,000	40,000
Other Outgoings	16	37,169		1,129	-	38,297	30,935
Grants and Donations	17	1,896		-	-	1,896	27,677
District Advance Fund	18			2,859	-	2,859	2,667
Total Charitable expenditure		517,410	-	3,987	-	521,397	498,473
Net Income/Exp before gain/loss		- 101,545	-	235	-	- 101,310	- 68,300
Transfers between Funds	19	- 374,036	374,101	(4,106)	4,041	-	-
		- 475,582	374,101	- 3,871	4,041	- 101,310	- 68,300
Gain/Loss on reval/sale of fixed as	20		35,894			35,894	-
Gain/Loss on investment assets	20			1,159		1,159	3,810
Balances brought forward		615,558	2,003,801	107,171	130,000	2,856,530	2,921,019
TOTAL Funds		139,976	2,413,796	104,458	134,041	2,792,272	2,856,530
Monies received for others	28					37,943	47,843
Monies passed on to others						37,943	47,843
						-	-



Leeds South & West Methodist Circuit

Balance Sheet as at 31st Aug 2019

Appendix C

		Unrestricted			2018/19	2017/18
		General	CMTF	Designated		
					£	£
Fixed Assets						
	Circuit Manses & Equipment	2,320,308			2,320,308	1,910,313
	Investment Properties	93,488			93,488	93,488
	Investments TMCP		94,645		94,645	93,486
21	Total fixed assets	2,413,796	94,645	-	2,508,441	2,097,287
Current Assets						
22	Debtors & Prepayments	18,405			18,405	19,942
	Loans by the Circuit				-	-
	Trustee for Methodist Purposes		9,813	4,041	13,854	18,692
	Central Finance Board	257,582		130,000	387,582	870,119
	Cash at bank and in hand	48,682			48,682	25,799
	Total current assets	324,669	9,813	134,041	468,524	934,552
23	Creditors (due under 1 year)	99,693			99,693	95,258
24	Grants agreed	35,000			35,000	45,000
	Net current assets/liabilities	189,976	9,813	134,041	333,831	794,294
	Total assets less current liabilities	2,603,772	104,458	134,041	2,842,272	2,891,581
	Creditors and Accruals > 1 year				-	-
	Provisions for liabilities and charges	50,000			50,000	35,052
	Net assets	2,553,772	104,458	134,041	2,792,272	2,856,530
25	Funds of the Circuit					
	General Fund (unrestricted)	2,553,772			2,553,772	2,619,359
	Circuit Model Trust Fund (Unrestricted)		104,458		104,458	107,171
	Designated Funds (Unrestricted)			134,041	134,041	130,000
	Total Unrestricted Funds				2,792,272	2,856,530
	Restricted Funds				-	-
	Total Funds	2,553,772	104,458	134,041	2,792,272	2,856,530