

NORTH WILTSHIRE CIRCUIT  
Accruals Accounts

THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS

NORTH WILTSHIRE	Circuit
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FOR THE YEAR ENDED  
31 AUGUST 2024

BRISTOL	District	Circuit no	7/22
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Charity Registration number

1133989

Ministers:

Rev David Gray
Rev Stephen Skinner
Rev Rachel Collins
Rev Andrew Bird
Deacon Stephen Roe

Circuit Stewards:

Lynda Thomson
Nigel Tucker
Clifford Friend
Kay Ashlin
Peter Armitage

Treasurer:

Circuit steward Lynda Thomson who produced this report with Angela Roe (bookkeeper)

TRUSTEES' ANNUAL REPORT

Introduction

The North Wiltshire Methodist circuit covers Swindon, Marlborough, Chippenham and surrounding villages. It is made up of 11 Methodist churches and two stand alone Ecumenical Partnerships (Dorcan and Pilgrim Centre Swindon). Two of the churches worship in two buildings with one fellowship the "class" of the other. (St Andrew's with Rodbourne(class) and Aldbourne with Chiseldon (class)) One church, Bath Road, is part of an informal LEP with the URC and Anglicans in Old Town Swindon

Aims and organisation

We seek to enact the calling of the Methodist Church, as we through worship seek to increase awareness of God's presence and to celebrate God's love. We share together to help people to grow and learn as Christians through mutual support and care as we strive to be good neighbours to people in need and to challenge injustice and we witness eagerly to make more followers of Jesus Christ.

Review of the year

The circuit income is primarily drawn from the assessments paid by the circuit churches and with the rental income from one of the circuit manses .

Overall Financial Results

The total funds for the circuit increased by £211k from £2,733k to £2,944k over the year. As of 31st August 2024, the funds held in current accounts and the MTF were £987k This equates to about 25 months of expenditure.

## **Manse Review**

The circuit currently has six houses of which five are occupied by ministers (four Presbyters and a Deacon) employed by the Methodist Church.

The circuit review of the manse as mentioned in the 20/21 report with the aim of consolidating the properties is almost complete with the imminent sale of the Frogwell Manse.

### **(1) Chippenham manse**

Monkton Hill manse was sold in January 2023 and Frogwell manse in November 2024.

The circuit has used the proceeds of these sales to facilitate the purchase of 5 Pudding Lane on the Patterdown development as part of our outreach and mission focus.

This is a New People New Places incentive being led by District.

### **(2) Swindon manse**

There are three manse in Swindon and no changes are expected in the next 24-36 months.

One is being kept as an investment property and is privately let and two are lived in by ministers.

It is unlikely that the circuit ministerial team will increase above the current five ministers.

It is more likely that numbers will decrease with the circuit looking to employ lay workers to cover the shortfall.

### **Church buildings**

#### **Sherston**

The church was sold in March 2024.

#### **Luckington**

The church was sold in March 2024.

## **Church governance**

In June 2024 the Circuit meeting approved the Dissolution of the single congregation LEP at Dorcan

There is still a desire to remain ecumenical and to welcome other denominations as well as using liturgy in the Methodist tradition but the Church will no longer be an Anglican/Methodist LEP.

The Dorcan churches (St Paul's and St Timothy's) will become part of a Local Ecumenical co-operative scheme with the Lead Partner being the Church of England.

Cental Church, Swindon known as The Pilgrim Centre is a Baptist/Methodist/URC LEP currently under the care of a Baptist pastor. When this tenure ends there is an expectation that the church will look to the Circuit to provide a Methodist presbyter to take over this role.

## **Staff changes**

Rev Rach Collins who joined the circuit in August 2022 as a Probationary Presbyter was ordained in June 2024

Rev Stephen Skinner was granted a 2 year extension in Sept 2023 for the period September 2024 to Aug 2026.



## **Trustees annual report on finance and governance**

### **Legal framework**

Name of the charity: North Wiltshire Methodist circuit

Charity registration number: 1133989

Name of firm: UHY Ross Brooke - Chartered Accountants

Main communication address

Circuit Administrator

c/o Studley Methodist Church, Studley Lane, Studley, Calne SN11 9NH

The members of the North Wiltshire Methodist circuit meeting are the charity's trustees.

Membership is made up of circuit office holders, ministers and representatives appointed by the local churches.

A full list of the membership is shown in appendix A to this report

Lynda Thomson was the circuit steward with overall responsibility for Finance.

Independent examiner for year ended 31st August 2024 is Lisa Hobbs of

UHY Ross Brooke - Chartered Accountants, 15 Dorcan Business Village, Murdock Road Dorcan, Swindon, Wiltshire.

Investment Bankers Central finance board of the Methodist church and Trustees for Methodist church purposes.

### **Aims and organisation**

The charity's objectives to act as a resource provider within the area around North Wiltshire for the Methodist church.

The purposes of the Methodist church are and have 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 the Connexional District circuit local church or other organization 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 the charity being a charity subsidiary or ancillary to the Methodist church

This is achieved through the following:

- i) The resourcing of regular public acts of worship open to members of the church and non members alike
- ii) The teaching of Christianity through Sermons, courses, small groups and the other events
- iii) The resourcing of pastoral work including visiting the sick and bereaved
- iv) Taking religious assemblies in local schools
- v) Promotion of Christianity through staging of events and services
- vi) Provision of chaplaincy services to the local university and other institutions

### **Public benefit**

We confirm the trustees have regard to the charity commissioners guidance on public benefit.

### **Structure governance and management**

The governing documents for the circuit are the Deed of Union (1932) and the 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, the Circuit Meeting and the local preachers meeting.

### **Trustee training**

A range of guidance is produced by the Methodist connexion to support the effective running of the circuit specifically the leaflet the role of the trustee in the Methodist church which is available to all new circuit meeting members as part of their induction as trustees.

### **Related parties**

The circuit is part of the Bristol District and is also accountable to the Methodist conference.

The circuit consists of the following churches:

Aldbourn & Ramsbury with Chiseldon

Christchurch Methodist Fellowship

Pewsey

Sheldon Road

Central Chippenham

Great Somerford

Lyneham

Studley

Bath Road

St. Andrews and Rodbourne

Stratton

Dorcan LEP of Anglican and Methodist

Central Swindon LEP of Baptist, URC and Methodist

### **Risk management**

Major risks are identified by the circuit leadership team who take professional advice where necessary.

Income and expenditure are reviewed regularly at circuit leadership meetings and circuit meetings where annual budgets are agreed and a review of activities undertaken.

### **Reserves policy**

The circuit holds the equivalent approx. 4 months funding for general purposes and lay worker activities in cash or near cash assuming no other major expenditure in the event of an inability to raise the full circuit assessment for the churches in the short term.

Including the Model Trust fund, the circuit holds two years of average expenditure and therefore the circuit trustees believe there are sufficient funds to secure the mid to long term ability to meet the liabilities of the circuit.

### 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:

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

The North Wiltshire 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 North Wiltshire circuit commits itself to a vision of support advice and training for lay and ordained people that ensures people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Approved on

5/3/25

Rev. David Gray



**THE NORTH WILTSHIRE METHODIST CIRCUIT**  
**STATEMENT OF TRUSTEES RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practise and

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practise have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them both to ascertain the financial position of the charity and that ensure that the financial statements comply with the applicable law, regulations and trust deeds. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on ..... 5/3/25

Rev. David Gray

# APPENDIX A

## NORTH WILTSHIRE METHODIST CIRCUIT

Year until end August 2024

### MINISTERS

Rev David Gray  
Rev Stephen Skinner  
Rev Rach Collins  
Deacon Stephen Roe  
Rev Andrew Bird

Trustee  
Trustee  
Trustee  
Trustee  
Trustee

### MINISTERS IN OTHER APPOINTMENTS

### MINISTERS WITHOUT APPOINTMENT

### SUPERNUMERARY MINISTERS

Rev Tony Barnes  
Rev Pam Stranks  
Rev Susan Howe  
Rev Mark Barrett  
Rev A Ward Jones  
Rev Geoffrey Floyd  
Rev Janet Evans  
Rev Roy Howard

Expressed wish not to attend meetings this year  
Expressed wish not to attend meetings this year  
Expressed wish not to attend meetings this year  
Trustee  
Trustee  
Trustee  
Expressed wish not to attend meetings this year  
Expressed wish not to attend meetings this year

### CIRCUIT STEWARDS

Nigel Tucker  
Kay Ashlin  
Lynda Thomson  
Peter Armitage  
Clifford Friend

Trustee  
Trustee  
Trustee  
Trustee  
Trustee

### CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Allison Burchell

### LOCAL PREACHERS MEETING SECRETARY

Geoffrey Rhodes

Trustee

### CHURCH CIRCUIT MEETING REPRESENTATIVES

#### Aldbourn & Ramsbury

Richard Osbourne  
Liz Osbourne  
Julie Coe

Trustee  
Trustee  
Trustee

#### Bath Road

George Kennedy  
Matt Vatcher  
Sharon Vatcher

Trustee  
Trustee  
Trustee

#### Central, Chippenham

Wyn Walters  
Lorna Cocking  
Marilyn Dixon

Trustee  
Trustee  
Trustee

#### Central, Swindon

Judith Furse  
Christine Durant

Trustee  
Trustee



Chiseldon  
Paul Kohn

Trustee

Christchurch  
Jonathan Lyle  
Sandra Wylie

Trustee

Trustee

Dorcan  
Tony Prichard  
Nathalie Marshall

Trustee

Trustee

Lyneham  
Wilma Goodfellow  
Ann Allen

Trustee

Trustee

Pewsey  
Pete Whittington  
Robert Woods  
Bert Venman

Trustee

Trustee

Trustee

Sheldon Road  
John Davis  
Corinne Wethers  
Annette Foster

Trustee

Trustee

Trustee Until May 2024

St. Andrews & Rodbourne  
Jackie Snyder  
David Holder  
Hilary Franklin  
Dianne Slater

Trustee

Trustee

Trustee

Stratton  
Graham Crawshaw  
Keith Harmer

Trustee

Trustee

Studley  
Christina Clifford  
Linda Morley  
Bryant Vincent

Trustee

Trustee

Trustee

Great Somerford (formerly Trinity)  
Paul Webb

Trustee

## Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total	2023- 24
		£	£	£	£	£	£	£
<b>Income</b>								
1 Donations and legacies	Note 3							0
2 Income from monetary investments	Note 5	2,108	49,593	1,783	189			53,673
3 Income from investment properties	Note 4	11,367						11,367
4 Assessments on Churches		347,305						347,305
5 Capital Receipts								0
6 Grants received		1,500			4,000			5,500
7 Other charitable income	Note 16	1,474						1,474
8 Total income		363,754	49,593	1,783	4,189	-		419,319
<b>Expenditure</b>								
9 Grants and donations		17,908						17,908
10 Salaries and associated costs	Note 6	247,626						247,626
11 Property maintenance		50,771						50,771
12 Connexional assessment & model trust levy			49,089					-49,089
13 District Assessment & Levy		71,536						71,536
14 Depreciation								0
15 Office expenses		2,584						2,584
16 Other outgoings		13,833	3,501	98	10			17,442
17 Total charitable expenditure		404,258	-45,588	98	10	0		358,778
18 Gains/(losses) on monetary investments				306			306	306
19 Gains/(losses) on investment properties		51,500	201,719					150,219
20 Net income/(expenditure)		-92,004	296,900	1,991	4,179	0		211,066
21 Transfers between funds		623,654	- 623,034	441	- 179			0
22 Other gains/(losses)								0
23 Net movement in funds		531,650	-326,134	1,550	4,000	0		211,066
24 Total funds brought forward		1,476,476	1,219,296	34,393	3,588			2,733,753
25 Total funds carried forward		2,008,126	893,162	35,943	7,588	-		2,944,819

Name of Circuit

North Wiltshire Methodist Circuit

Circuit No 7/22

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

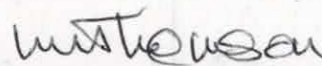
	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total	2022-23
<b>Income</b>								
1 Donations and legacies								0
2 Income from monetary investments		1,230	26,105	737	114			28,186
3 Income from investment properties		11,679						11,679
4 Assessments on Churches		319,587						319,587
5 Capital Receipts								0
6 Grants received								0
7 Other charitable income		5,420						5,420
8 Total income	note 16	337,916	26,105	737	114			364,872
<b>Expenditure</b>								
9 Grants and donations		4,250						4,250
10 Salaries and associated costs		215,750						215,750
11 Property maintenance		38,482						38,482
12 Connexional assessment & model trust levy			432,279					432,279
13 District Assessment & Levy		65,492						65,492
14 Depreciation								0
15 Office expenses		14,523						14,523
16 Other outgoings		16,021	1,338	98	10			17,468
17 Total charitable expenditure		354,518	433,617	98	10	0		788,243
18 Gains/(losses) on monetary investments				489				-489
19 Gains/(losses) on investment properties		199,800	1,255,298					1,055,498
20 Net income/(expenditure)		-216,402	847,786	150	104	0		631,638
21 Transfers between funds		98,336	98,000	228	-	108		0
22 Other gains/(losses)								0
23 Net movement in funds		-118,066	749,786	-78	-4	0		631,638
24 Total funds brought forward		1,594,542	469,510	34,471	3,592	-		2,102,114
25 Total funds carried forward		1,476,476	1,219,296	34,393	3,588	-		2,733,752



## Balance Sheet as at 31 August 2024

Notes to the Accounts		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
		£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment	11	1,399,390					1,399,390	883,900
Investment properties	11	556,200					556,200	434,200
Investments							0	
Total fixed assets		1,955,590	0	0	0	0	1,955,590	1,318,100
Current Assets								
Debtors	12	25,878					25,878	85,248
Loans by the Circuit							0	
Investments with TMCP			893,162	35,943	3,588		932,693	1,257,277
Central Finance Board Deposits	12	25,142					25,142	39,002
Cash at Bank and in hand	12	50,404			4,000		54,404	102,913
Total current assets		101,424	893,162	35,943	7,588	0	1,038,117	1,484,440
Current liabilities								
Creditors (due in under 1 year)	13	48,888					48,888	68,788
Grants payable within 2022-23							0	
Total current liabilities		48,888	0	0	0	0	48,888	68,788
Net current assets/liabilities		52,536	893,162	35,943	7,588	0	989,229	1,415,652
Total assets less current liabilities								
		2,008,126	893,162	35,943	7,588	0	2,944,819	2,733,752
Long term liabilities (due after more than one year)								
Grants payable after 2022-23							0	
Loans to the Circuit							0	
							0	
Net assets		2,008,126	893,162	35,943	7,588	0	2,944,819	2,733,752
Funds of the Circuit								
General Fund (Unrestricted)		2,008,126					2,008,126	1,476,475
Circuit Model Trust Fund (Unrestricted)			893,162				893,162	1,219,296
Designated Funds (Unrestricted)				35,943			35,943	34,393
Total Unrestricted Funds							2,937,231	2,730,164
Restricted Funds					7,588		7,588	3,588
Endowment Funds						0	0	
Total Funds		2,008,126	893,162	35,943	7,588	0	2,944,819	2,733,752

Signed



Circuit Treasurer

## THE NORTH WILTSHIRE METHODIST CIRCUIT

### NOTES TO THE ACCOUNTS YEAR ENDING 31 AUGUST 2024

#### 1 Basis of accounting and accounting policies

##### i Accounting standard

The financial statements are prepared in compliance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS102), and FRS102, The Financial Reporting Standard, applicable in the UK and Republic of Ireland.

##### ii Public benefit entity

The North Wiltshire circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

##### iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

##### iv Content

The financial information presented is relevant reliable and comparable and complete. Where estimates are used these are based on experience research and judgement. The accounts are expressed in £ Sterling rounded to the nearest pound.

##### v Going concern

Based on the monetary assets and human resources available at 31st of August 2024 the trustees believe that the circuit is a going concern.

##### vii 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 those churches and 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.

##### viii Income

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

##### ix Expenditure

This is recognised when a liability is incurred, or where a constructive obligation arises, where the amount is reliably measured and it is considered more likely than not there will be an outflow of economic activity.

##### x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

##### xi VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.



**xi Tangible fixed assets for use by the Circuit**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000.

The freehold properties are shown in the accounts at 2016 deemed values, except for the manse purchased this year which is shown at cost. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The properties have been reviewed for impairment.

**xii Debtors and Prepayments**

Debtors relate to the payment of Ministers stipends in August that relates to September. Also assessments for 24/25 outstanding at 31st August 2024.

**xiii Creditors**

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

**xiv Impact of Accounting Changes**

The accounts are now prepared on SAGE cloud software.

**xv 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 trustees the valuations at market value are those provided by TMCP.

The funds that support the Circuit Model Trust Fund and the Manses fund are held by TMCP in interest funds on which interest is credited to the accounts each month.

These are regarded as medium and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust Property including Legacies, Endowments and Accumulated Funds. Trust Property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charities law or Methodist policy as determined by the Methodist conference.

**xvi Investment Properties**

From time to time the Circuit may hold residential property (formerly Manses) which is surplus to requirements.

**xvi Methodist Connexional funds**

The Methodist church connexion raises assessments against the circuit's these are paid quarterly to the Districts.

A small sum is retained by the District to meet its own cost otherwise these assessments are paid quarterly to the connexion.

The circuit raises assessments on circuit churches which are paid quarterly to the circuit.

These cover mainly the cost of running the circuit including staffing and the District assessment above. The circuit may act as an agent for ad hoc collections for various funds controlled and then administered by the Methodist church.

**2 Funds**

The funds held constitute a General Fund held for any purpose of the circuit which are unrestricted

The circuit model trust fund has wide purposes defined in standing orders and is categorised as unrestricted.

Restricted funds are held for a narrower purpose.

A New People New Places Grant as been received from the District. This is held as a restricted fund.

Any funds may be represented by more than just cash.



### 3 Donations and legacies

		Unrestricted	Circuit Model Trust fund	Restricted	2024	2023
Trust Fund					0	0
Donations					0	0
Legacies					0	0
Total						

### 4 Income from properties

		Unrestricted	Circuit Model Trust fund	Restricted	2024	2023
105 Ermin street		11367			11,367	11,679
Total		11367	0	0	11367	11679

Frogwell Manse is in the process of being sold and awaiting completion.

### 5 Investment income

		Unrestricted	Circuit Model Trust fund	Restricted	2024	2023
Central Finance Board		3,891		189	4,080	2,081
Circuit Advance Fund			49,593		49,593	26,105
Total		3,891	49,593	189	53,673	28,186

6 Payment to staff	2024	2023
Ministers , Admin and other lay workers.		
Stipends	175,485	162,706
Nat Insurance	16,718	17,116
Pension	40,643	35,928
Travel/phone /other	14,780	9,162
Total staff	<u>247,626</u>	<u>224,912</u>
Staff numbers ( average no employed)		
Ministers	5	5
Admin	1	1
Lay workers		
Lay workers part time		
Total staff	6	6
At 31 August 2024 there were no lay workers		
Lay/Admin workers included above:		
Payroll	30,384	28,118
Travel/phone /other	202	433
Total	<u>30,586</u>	<u>28,551</u>

During 2023/2024 6 people were employed all the time.

The circuit is required to provide accommodation for each minister 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 cost of repairs, maintenance, building insurance, council tax and water rates. 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.

#### 7 Payment to trustees

No trustees receive any salaries or benefits as trustees.

However, the following trustees are also ministers and in that capacity receive stipends as ministers and the benefit of job related accommodation.

During 2023/2024 there were five ministers employed by the circuit who all are trustees :

2024	2023
Rev David Gray	Rev David Gray
Rev Stephen Skinner	Rev Stephen Skinner
Rev Rachel Collins	Rev Rachel Collins
Deacon Stephen Roe	Deacon Stephen Roe
Rev Andrew Bird	Rev Andrew Bird

Their costs which are included in the staff costs above are :

	2024	2023
Stipends	149,074	138,213
Nat Insurance	14,296	14,961
Pension	39,059	34,458
Travel/phone /other	13,728	8,729
Total	<u>216,157</u>	<u>196,361</u>
Other trustee payments		

## 7 Payment to trustees (contd)

	2024	2023
Circuit cost of manses occupied by ministers:	41,317	47,378
Number of manses	5	5

Trustees who are not staff members received the following

Telephone costs	0	47
Travel Expenses (mainly to unoccupied premises)	988	0

## 8 Fees for examination of accounts

A fee of £1,440 is payable this year which is a creditor at 31 August 2024.

## 9 Loans

The circuit had no loans at 31st August 2024 (nil last year).

## 10 Capital commitments and contingent liabilities

The circuit had no capital commitments at 31st August 2024 (nil last year).

No contingent liabilities were identified at 31st August 2024 (nil last year).

## 11 Tangible Fixed Assets

Cost or Valuation	£ Residential Land	£ Other Land	£ Manses	£ Investment Properties	£ Other Fixed	£ Fixtures Fittings	£ Total
Balance b/f			883,900	434,200			1,318,100
Additions			688,990				688,990
Revaluations				105,500			105,500
Disposals				-157,000			-157,000
Transfers			-173,500	173,500			
Balance c/f	0	0	1,399,390	556,200	0	0	1,955,590
Accumulated Depreciation							
Balance b/f				0			0
Additions							
Revaluations							0
Disposals							
Transfers							
Balance c/f	0	0	0	0	0	0	0

Two properties held as investment properties at 31/8/23 were sold in 23/24 (see note 14)

One Property is held as an investment property at 31/08/23 to be sold in 24/25

This is brought in at the value at market less connexional levy.

Frogwell Manse, Chippenham £279,000.



## 12 Analysis of Current Assets

### Debtors and Prepayments

	2024	2023
Loans made to District & Churches	-	-
Accrued income held by Allen and Harris	1,561	-
Deposit on new manse prepaid	-	68,000
Other Debtors/prepayments	24,317	17,248
Total debtors and prepayments	25,878	85,248

Monies held by Allen and Harris at 31.8.23 was omitted and has been bought in on the SOFA as additional rental income in the year.

### Analysis of cash at bank

	2024	2023
Bank Balance held in Lloyds Bank Current	21,401	52,892
Bank Balance held in Lloyds Bank Deposit	33,003	50,021
Bank Balance held in Methodist Central Finance Board	25,142	39,002
Total Cash at bank	79,546	141,915

## 13 Analysis of current liabilities

	2024	2023
Trade Creditors	-	-
Grants to Churches	-	-
Grants received in advance	-	-
Other Creditors/accruals	47,448	67,348
Independent Examiner	1,440	1,440
	48,888	68,788

14 Tangible Fixed Assets: Properties sold	Sales Value	Connexional Levy	NBV at 31.8.23	Net proceeds
Investment properties in balance sheet at 31.8.23:-				
Luckington Methodist Church, The Green				
Luckington, Chippenham	91,429	(14,286)	(28,000)	49,143
Sherston Methodist Church, Grove Road, Sherston, Chippenham	167,626	(43,050)	(129,000)	(4,424)
Sub total	259,055	(57,336)	(157,000)	44,719
Sub total	-	-	-	-
Total	259,055	(57,336)	(157,000)	44,719

## 15 Activity analysis

	Income	Expend.	Net
General Fund	419,319	(38,505)	380,814
District Levy on CMTF		(82,697)	(82,697)
Connexional assessment & model trust levy refund	131,786		131,786
Cost of closed churches and manses for sale		(5,049)	(5,049)
Cost of new manses		(5,536)	(5,536)
Sub Total	551,105	(131,786)	419,319
Gains/(losses) on monetary investments	306		306
Investment properties sold(see note14)	259,055	(157,000)	102,055
Revaluations of investment properties	105,500		105,500
Investment properties - closed churches			0
Overall gain(loss) in SOFA	915,966	(288,786)	627,180

## 16 Other income

	2024	2023
Rent on manse temporarily not used for a minister	11,367	11,679
Other	1,474	5,420
Total other income	12,841	17,099

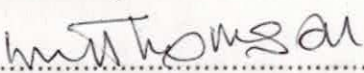
## 17 Post Balance sheet events

An offer has been made and accepted on the Frogwell Manse with completion expected in early 2025.

Name of Circuit North Wiltshire Methodist Circuit No 7/22

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

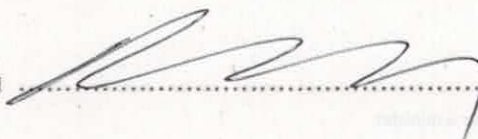
Signature of treasurer .....  ..... Date 18/3/2025

Name and address of treasurer Lynda Thomson 56 Deansfield, Cricklade, Swindon SN6 6BP

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 will be presented to the Circuit meeting held at Pewsey Methodist Church

Signature of the Chair of the meeting



Name of the Chair of the meeting Rev. David Gray

Date 18th March 2025

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

North Wiltshire Methodist Circuit

Charity Number 1133989

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the North Wiltshire Methodist Circuit for the year ended 31 August 2024 set out on pages 1 to 21. 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.



## 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 Association of Chartered Certified Accountants)

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
- the trustees' annual report is not consistent with the 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 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 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 Mrs Lisa Hobbs

Relevant professional qualification of independent examiner Chartered Certified Accountant

Name of firm: UHY Ross Brooke - Chartered Accountants:

Address: Unit 16, Dorcan Business Village, Murdock Road, Dorcan, Swindon, Wiltshire

Post Code SN3 5HY

Date 12/3/2025 .....

