

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 2025

BRISTOL	District	Circuit no	22/7
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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 their surrounding villages. It is made up of 11 Methodist churches and two stand alone Ecumenical Partnerships (Dorcan and the Pilgrim Centre Swindon) The formal Ecumenical Partnership with Dorcan will cease on 31st August 2026 however Methodist values and services led by Methodist preachers are planned to continue. Bath Road, is part of an informal LEP with the URC and Anglicans in Old Town Swindon. Christchurch Methodist Fellowship (CMF) are also part of an informal arrangement with the Anglicans at St Mary's, Marlborough.

Chiseldon is a class of Aldbourne with Ramsbury however the congregation worship with Holy Cross C of E church in Chiseldon. Great Somerford is a class of Sheldon Road but worships in its own building. Rodbourne church which was a class of St Andrew's ceased to meet in April 2025 but the building is still in use and is now an asset of the circuit. The hope is to develop it into a community hub to service the local area.

The North Wiltshire circuit is currently seeking approval to merge with the Upper Thames circuit wef 1st September 2027. We seek to enact the calling of the Methodist Church, as we through worship aim to increase awareness of God's presence and to celebrate God's love. We work 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 £85k from £2,944k to £3,029k over the year.

General and other

Investment properties sold (see note 14)

Rodbourne Methodist Church has been added to the investment properties at a value of £160,000, as it is now a Circuit owned building run as a Community Hub

As of 31st August 2025, the funds held in current accounts and the MTF were £1,192k - This equates to about 30 months of expenditure.

Manses Review

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

Chippenham Manses

The circuit has used the proceeds of the sales of two manses to facilitate the purchase of a new manse on the Patterdown development as part of our outreach and mission focus. This is a New People New Places incentive being led by District.

Swindon Manses

There are three manses 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 ministerial team will increase above the 5 at present in the current layout of the circuit. It is more likely that numbers will decrease with the circuit looking to employ lay workers to cover the shortfall. This will be re-evaluated when the merger with Upper Thames goes ahead.

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.

Central 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. In the meantime the circuit is looking to employ a Deacon from September 2026 to be based in Swindon, and working with the Pilgrim Centre, Bath Road and Rodbourne Community Hub, with the objective of facilitating a fresh focus on mission in the town.

Staff changes

There have been no staff changes this year 24/25, however we are now in stationing as both Rev Stephen Skinner and Deacon Stephen Roe sit down in August 2026.

Trustees annual report on finance and governance legal framework

Name of the charity: North Wiltshire Methodist Circuit

Charity registration number: 1133989

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 charities trustees, membership be made up of circuit office holders ministers and representatives appointed by the local church.

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 2025 is Lisa Hobbs of

UHY Ross Brooke - Chartered Accountants

16 Dorcan Business Village, Murdock Road, Dorcan, Swindon, Wiltshire

Investment Bankers are the Central Finance Board of the Methodist church and Trustees for Methodist Church Purposes.

Aims and organisation

The Charity's objectives are 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:

The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church

Any charitable purpose for the time being of the Connexional, District, Circuit, Local Church or other organisation of the Methodist Church

Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church

Any purpose for the time being of the charity being a charity subsidiary or ancillary to the Methodist Church

Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church

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:

The resourcing of regular public acts of worship open to members of the church and non members alike

The teaching of Christianity through sermons, courses, small groups and other events

The resourcing of pastoral work including but not exclusively the visiting of the sick and bereaved

Taking religious assemblies in local schools

Promotion of Christianity through the staging of events and services

Provision of chaplaincy services

Public benefit

We confirm the trustees have regard to the charity commissioners guidance on public benefit structure and management of 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 (class)

Bath Road

Central Chippenham

Central Swindon (Pilgrim Centre) LEP of Baptist, URC and Methodist

Christchurch Methodist Fellowship

Dorcan LEP of Anglican and Methodist

Great Somerford (class of Central Chippenham)

Lyneham

Pewsey

Sheldon Road

Stratton

St. Andrews and Rodbourne (class)

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 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 and respectful ministry with all children and 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 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 by co-operating 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 refer to the proper authorities any member of our church community known to have offended against a child or young person or vulnerable adult.

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 on15/4/26



Rev. David Gray

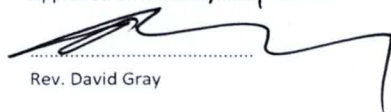
**THE NORTH WILTSHIRE METHODIST CIRCUIT
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

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 on15/4/26


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Rev. David Gray

APPENDIX A
NORTH WILTSHIRE METHODIST CIRCUIT
Year until end August 2025

MINISTERS

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

SUPERNUMERARY MINISTERS

Rev Tony Barnes	Expressed wish not to attend meetings this year
Rev Pam Stranks	Expressed wish not to attend meetings this year
Rev Susan Howe	Expressed wish not to attend meetings this year
Rev Mark Barrett	Trustee
Rev A Ward Jones	Trustee
Rev Geoffrey Floyd	Trustee
Rev Janet Evans	Trustee

CIRCUIT STEWARDS

Nigel Tucker	
Kay Ashlin	
Lynda Thomson	
Peter Armitage	Until July 2025
Clifford Friend	

CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Allison Burchell

LOCAL PREACHERS MEETING SECRETARY

Eric Hewitt	From September 2024
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CHURCH CIRCUIT MEETING REPRESENTATIVES

Aldbourn & Ramsbury

Richard Osbourne	Trustee
Liz Osbourne	Trustee
Julie Coe	Trustee

Bath Road

George Kennedy	Trustee
Matt Vatcher	Trustee
Sharon Vatcher	Trustee

Central, Chippenham

Wyn Walters	Trustee
Lorna Cocking	Trustee
Marilyn Dixon	Trustee
Paul Webb	Trustee from Great Somerford class of Central

Central, Swindon

Judith Furse	Trustee
Christine Durant	Trustee

Chiseldon Paul Kohn	Trustee
Christchurch Jonathan Lyle Sandra Wylie	Trustee Trustee
Dorcan Tony Prichard Nathalie Marshall	Trustee Trustee
Lyneham Wilma Goodfellow Ann Allen Kate Plenderleith Stitiveni Qalobulaiwasaikabara	Trustee until March 2025 Trustee from June 2025 Trustee from September 2025
Pewsey Pete Whittington Robert Woods Bert Venman	Trustee Trustee Trustee
Sheldon Road Trevor Durston Corinne Wethers John Davis	Trustee Trustee Trustee
St. Andrews & Rodbourne Dianne Slater Jackie Snyder Hilary Franklin David Holder	Trustee Trustee Trustee Trustee until April 2025
Stratton Graham Crawshaw Keith Harmer Jane Foster	Trustee Trustee Trustee
Studley Christina Clifford Linda Morley Bryant Vincent Ruth Woodhouse	Trustee Trustee Trustee Until December 2024 Trustee from March 2025

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust		Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024- 25
	£	£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments	133	44,869	1,611	143			46,756
3 Income from investment properties	10,738						10,738
4 Assessments on Churches	252,588						252,588
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income	1,602						1,602
8 Total income	265,061	44,869	1,611	143	-		311,684
Expenditure							
9 Grants and donations	9,060			1,553			10,613
10 Salaries and associated costs	258,684						258,684
11 Property maintenance	70,092			736			70,828
12 Connexional assessment & model trust levy		24,030					24,030
13 District Assessment & Levy	71,536	60,651	475	141			132,803
14 Depreciation							0
15 Office expenses	3,114						3,114
16 Other outgoings	28,162			393			28,555
17 Total charitable expenditure	440,648	84,681	475	2,823	0		528,627
18 Gains/(losses) on monetary investments			-	149			-149
19 Gains/(losses) on investment properties	160,000	141,611					301,611
20 Net income/(expenditure)	-15,587	101,799	987	-2,680	0		84,519
21 Transfers between funds	-	124,727	124,727				0
22 Other gains/(losses)							
23 Net movement in funds	-140,314	226,526	987	-2,680	0		84,519
24 Total funds brought forward	2,008,126	893,162	35,943	7,588			2,944,819
25 Total funds carried forward	1,867,812	1,119,688	36,930	4,908	-		3,029,338

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
	£	£	£	£	£	£	£
Income							
1 Donations and legacies							0
2 Income from monetary investments	2,108	49,593	1,783	189			53,673
3 Income from investment properties	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	1,474						1,474
8 Total income	363,754	49,593	1,783	4,189	-		419,319
Expenditure							
9 Grants and donations	17,908						17,908
10 Salaries and associated costs	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
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

Balance Sheet as at 31 August 2025

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Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2024/25	Totals 2023/24
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment		1,399,390				1,399,390	1,399,390
Investment properties		437,200				437,200	556,200
Investments						0	0
Total fixed assets		1,836,590	0	0	0	1,836,590	1,955,590

Current Assets

Debtors		18,974				18,974	25,878
Loans by the Circuit						0	0
Investments with TMCP			1,119,688	36,930	2,461	1,159,079	932,693
Central Finance Board Deposits		22,418				22,418	25,142
Cash at Bank and in hand		39,719			2,447	42,166	54,404
Total current assets		81,111	1,119,688	36,930	4,908	1,242,637	1,038,117

Current liabilities

Creditors (due in under 1 year)		49,889				49,889	48,888
Grants payable within one year						0	0
Total current liabilities		49,889	0	0	0	49,889	48,888
Net current assets/liabilities		31,222	1,119,688	36,930	4,908	1,192,748	989,229

Total assets less current liabilities		1,867,812	1,119,688	36,930	4,908	0	3,029,338	2,944,819
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Long term liabilities (due after more than one year)								
Grants payable after one year							0	0
Loans to the Circuit							0	0
							0	0
Net assets		1,867,812	1,119,688	36,930	4,908	0	3,029,338	2,944,819

Funds of the Circuit

General Fund (Unrestricted)		1,867,812				1,867,812	2,008,126
Circuit Model Trust Fund (Unrestricted)			1,119,688			1,119,688	893,162
Designated Funds (Unrestricted)				36,930		36,930	35,943
Total Unrestricted Funds						3,024,430	2,937,231
Restricted Funds					4,908	4,908	7,588
Endowment Funds						0	0
Total Funds		1,867,812	1,119,688	36,930	4,908	0	3,029,338
							2,944,819

Signed

Matthewson

Circuit Treasurer

THE NORTH WILTSHIRE METHODIST CIRCUIT
NOTES TO THE ACCOUNTS YEAR ENDING 31 AUGUST 2025

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 2025 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 property is shown in the accounts at 2016 deemed values, of which the land component is deemed to be £700,000, except for the Patterdown manse purchased last 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.

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 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

	Unrest ricted	Circuit Model Trust fund	Restricted	2025	2024
Trust Fund			0	0	0
Donations			0	0	0
Legacies			0	0	0
Total					

4 Income from properties

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105 Ermin street

Total

Unrest ricted	Circuit Model Trust fund	Restricted	2025	2024
10,738			10,738	11,367
10,738	0	0	10,738	11,367

5 Investment income

General Fund

Circuit Advance Fund

Total

Unrest ricted	Circuit Model Trust fund	Restricted	2025	2024
1,744		143	1,887	4,080
	44,869		44,869	49,593
1,744	44,869	143	46,756	53,673

6 Payment to staff

Ministers , Admin and other lay workers.

Stipends

Nat Insurance

Pension

Travel/phone /other

Total staff

2025 2024

186,412	175,485
20,387	16,718
32,713	40,643
19,172	14,780
258,684	247,626

Staff numbers (average no employed)

Ministers

Admin

Lay workers

Lay workers part time

Total staff

2025 2024

5	5
1	1
0	0
0	0
6	6

At 31 August 2025 there were no lay workers

Lay/Admin workers included above:

Payroll

Travel/phone /other

Total

0	0
32,891	30,384
282	202
33,173	30,586

During 2024/2025 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 2024/2025 there were five ministers employed by the circuit who all are trustees :

	2025	2024
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
	2025	2024
Stipends	158,202	149,074
Nat Insurance	17,398	14,296
Pension	31,020	39,059
Travel/phone /other	16,778	13,728
Total	223,398	216,157
Other trustee payments		

	2025	2024
Circuit cost of manses occupied by ministers:	49,035	41,317
Number of manses	5	5

7 Payment to trustees (contd)

Trustees who are not staff members received the following

Telephone costs	0	0
Travel Expenses	37	988

8 Fees for examination of accounts

A fee of £1,440 is payable this year which is a creditor at 31 August 2025

9 Loans

The circuit had no loans at 31st August 2025 (nil last year)

10 Capital commitments and contingent liabilities

The circuit had no capital commitments at 31st August 2025 (nil last year)

No contingent liabilities were identified at 31st August 2025 (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			1,399,390	556,200			1,955,590
Additions				160,000			160,000
Revaluations							
Disposals				-279,000			-279,000
Transfers							
Balance c/f	0	0	1,399,390	437,200	0	0	1,836,590
Accumulated Depreciation							
Balance b/f							
Additions							
Revaluations							
Disposals							
Transfers							
Balance c/f	0	0	0	0	0	0	0

One property held as investment property at 31/8/24 was sold in 24/25 (see note 14)

Rodbourne has been bought in as a new investment property at the value of £160,000

We expect the value to increase in the next year pending further renovations.

12 Analysis of Current Assets**Debtors and Prepayments**

	2025	2024
Accrued income held by Allen and Harris	0	1,561
Other Debtors/prepayments	18,974	24,317
Total debtors and prepayments	<u>18,974</u>	<u>25,878</u>

Monies held by Allen and Harris at 31.8.23 was omitted and has been brought in on the SOFA as gains on money investments.

Analysis of cash at bank

	2025	2024
Bank Balance held in Lloyds Bank Current	23,379	21,401
Bank Balance held in Lloyds Bank Deposit	18,787	33,003
Bank Balance held in Methodist Central Finance Board	22,418	25,142
Total Cash at bank	<u>64,584</u>	<u>79,546</u>

13 Analysis of current liabilities

	2025	2024
Other Creditors/accruals	48,449	47,448
Independent Examiner	1,440	1,440
	<u>49,889</u>	<u>48,888</u>

14 Tangible Fixed Assets: Properties sold	Sales Value	Connexional Levy	N.B.V. at 31.08.24	Net proceeds
Investment properties in balance sheet at 31.8.24:- Frogwell Manse	420,611	24,030	279,000	117,581
Total	420,611	24,030 -	279,000	117,581

16 Other income


	2025	2024
Rent on manse temporarily not used for a minister	10,738	11,367
Other	1,602	1,474
Total other income	<u>12,340</u>	<u>12,841</u>

15 Activity analysis

	Income	Expend.	Net
General Fund	311,684	(525,570)	(213,886)
District Levy on CMTF			0
Cost of closed churches and manses for sale		(3,057)	(3,057)
Cost of new manses		0	0
Sub Total	<u>311,684</u>	<u>(528,627)</u>	<u>(216,943)</u>
Gains/(losses) on monetary investments			
Investment properties sold(see note14)	420,611	(279,000)	141,611
Gains/(losses) on monetary investments		(149)	(149)
Revaluations of investment properties		160,000	160,000
Investment properties - closed churches (Luckington and Sherston)			0
Overall gain(loss) in SOFA	<u>732,295</u>	<u>(647,776)</u>	<u>84,519</u>
Overall gain(loss) in SOFA			84,519
Increase in reserves net			84,519

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..... 15/4/26

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 2025 will be presented to the Circuit meeting held

Signature of the Chair of the meeting  15/4/26

Name of the Chair of the meeting Rev. David Gray Date

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 2025 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 *Lisa Hobbs*

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 *15/4/26*