

Winchester Eastleigh and Romsey Methodist Circuit

England & Wales · Charity number 1134173

Details

Other names	EASTLEIGH METHODIST CIRCUIT, WINCHESTER AND EASTLEIGH METHODIST CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2010-02-08
Register	View on the Charity Commission register

Contact

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Activities

Objects: 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 THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: WINCHESTER,EASTLEIGH AND ROMSEY METHODIST CIRCUIT EXISTS TO UPHOLD AND MAINTAIN THE WORK OF THE METHODIST CHURCH OF GREAT BRITAIN IN WINCHESTER, EASTLEIGH AND ROMSEY (HAMPSHIRE) AND THE SURROUNDING AREAS.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£470,087	£494,180	-	-
2024-08-31	£486,458	£470,155	-	-
2023-08-31	£460,881	£427,481	-	-
2022-08-31	£453,587	£443,661	-	-
2021-08-31	£468,985	£407,748	-	-

Trustees

Name	Role	Appointed
Rev Peter Gerrard Rayson	Chair	2022-09-01
Andrew Grove		2022-09-01
Andrew La Follette		2023-12-06
Ann Elizabeth Ward		2025-09-01
Anne-Marie Jenkins		2022-09-01
Barbara Ackroyd		2012-09-01
Beverley Ann Haywood		2023-09-01
Brian Dennis Robinson		2015-09-01
CATHRYN ANN SIMONS		2021-04-26
Christine Atkinson		2016-11-23
Clever Safurawu		2023-09-01
David Phillip Jenkins		2025-09-01
Don Simons		2016-09-01
Elizabeth Jean Britton		2012-09-01
Elizabeth Robertson		2016-09-01
Hilary Jane Evans		2024-05-01
JANE PADLEY NNEB		2012-09-01
Janet Messer		2025-09-01
Janet Patricia Penny		2021-07-25
Jene Pelletier		2016-09-01
John Derek Hayward		2023-09-01
John Kenneth Lander		2025-09-01
John Leslie Baden Pearce		2022-09-01
Jonathan Hughes		2022-06-08
Joyce Jennifer Powell		2025-09-01
Julie Pearce		2023-09-01
Linda Mary Pennells		2025-09-01

Name	Role	Appointed
MR CHRIS GOODHEAD		2012-09-01
MR STEVE JENKINS		2012-09-01
MRS JILL FORD		2013-09-01
Margaret Baker		2024-09-01
Marilyn Pack		2016-09-01
Martin James Waldron		2025-04-01
Michael Hatch		2016-09-01
Patricia-Anne Soares		2023-09-01
Paul Anthony Yarrien		2018-09-20
Peter Frederick Castle		2022-09-01
Peter Kenneth Ford		2022-09-01
RICHARD ROGERS		2012-09-01
Rev Andrew Peter De Ville		2024-09-01
Rev Bryan Federick Coates		2025-09-01
Rev Eric John Renouf		2016-09-01
Rev Geoffrey Howard Mellor		2025-09-01
Rev Kate Elizabeth Cambridge		2012-09-01
Rev Rachael Louise Hawkins		2025-09-01
Rev Timothy Andrew Searle		2022-09-01
Roger Hopper		2025-09-01
SAMUEL JAMES BARNES DIPHE.		2012-09-01
Susan Grace Parsons		2021-12-01
TIMOTHY CLIFFORD		2022-09-01
Teresa Margaret Fuest		2015-09-01

Accounts

Winchester, Eastleigh & Romsey Methodist Circuit; Circuit 26/2
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Report to the Charity Commission for the year ended 31st August 2025

Trustees Annual Report of Winchester, Eastleigh & Romsey Methodist Circuit for the year 1st September 2024 – 31st August 2025

The report covers the main areas of business including:

1. Effective Governance
2. Implementation of the annual priorities within the Circuit Strategy
3. Main areas of work approved by the circuit through the quarterly circuit meetings

1. Effective Governance

The Winchester Eastleigh & Romsey Methodist Circuit is part of the Methodist Church of Great Britain. An Act of Parliament constitutes the Methodist Church. Its principal governing documents are the Deed of Union 1932 and the Methodist Church Act 1976. These together with other relevant governing documents can be found in The Constitutional Practice and Discipline of the Methodist Church.

The Trustees for Methodist Church Purposes delegate responsibility to the Circuit Meeting for the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist Churches in the Circuit.

Trustee selection methods

All members of the Circuit meeting are trustees of Winchester Eastleigh & Romsey Methodist Circuit. Membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders the following are ex officio members of the Circuit Meeting:

1. The Superintendent Minister, all Ministers, Deacons, probationers and persons authorized to serve the Church as Ministers or Deacons appointed to the Circuit
2. Circuit Stewards, appointed annually by the Circuit Meeting.

Standing Orders also prescribe that:

1. Where individuals have specific areas of expertise, for example property or finance matters, they may be appointed to the Circuit Meeting by the Circuit Meeting.
2. The Secretary of the Local Preachers and Worship leaders Meeting is a member of the Circuit Meeting. The Local Preachers and Worship leaders Meeting appoint them to their office.
3. Representatives from each local church, which normally includes the Senior Church Steward and the Church Treasurer, are members of the Circuit Meeting. Currently each local church is allowed additional members of the Circuit Meeting, based on the membership of each church. The Annual General Church Meeting of the local church appoints Church Stewards. The Church Council of the local church appoints Church Treasurers. Other representatives are elected from the membership of each church's respective Church Council

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- 4 The Circuit Meeting can also choose to include other people to ensure all areas of the life of the Circuit are adequately represented.
- 5 The current number of Trustees is 51 and the information on the Charity Commission Website has been updated with members leaving and joining. Generally, 30-36 Trustees are present at each circuit meeting which meets four times each year.

Structure and decision-making

The Circuit Ministers work as a team sharing responsibilities across the Circuit and each presbyter has pastoral charge for one or more churches. The Circuit Leadership Team takes day-to-day management decisions.

The Circuit Meeting is the principal decision-making body responsible for the affairs of the Circuit and the development of circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work.

The Circuit stewards are responsible, with the Superintendent and the Presbyters appointed to the Circuit, for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

The Circuit Stewards are responsible for bringing to the invitation committee and/or the Circuit Meeting as appropriate, proposals for invitations to ministers to serve or for ministers to continue serving in the Circuit, and for conveying such invitations to the ministers concerned. In the case of initial invitations, the circuit stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the District Chair.

Circuit Leadership Team

The Circuit Leadership Team comprises the Superintendent Minister, all other ministers appointed to the Circuit, the Circuit Stewards, the Secretary of the Circuit meeting and the Circuit Treasurer. It meets between Circuit Meetings to:

- discuss the life and work of the Circuit
- formulate recommendations for the Circuit Meeting to approve
- carry out work on behalf of the Circuit meeting, where appropriate.

Circuit Relationships

Winchester Eastleigh & Romsey Methodist Circuit is part of the wider Methodist Connexion and is ultimately accountable to the Methodist Conference.

The Methodist Conference stations every Presbyter and Deacon. For mutual encouragement and help the local Methodist churches are grouped together into Circuits, and the Circuits are then grouped into Districts.

Winchester Eastleigh & Romsey Methodist Circuit is part of the Southampton District. The registered charity number of the Southampton District is 1134386.

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Local Preachers and Worship Leaders Meeting.

This meeting consists of Presbyters, Student Ministers, Local Preachers and Worship leaders, who are members of local churches in the Circuit. They meet at least once a quarter and they:

- worship together and share fellowship
- consider the state of the work of God in the Circuit and in particular issues of policy affecting the circuit plan of preaching appointments and circuit policy relating to worship
- hold local preacher's accountable for their ministry
- initiate and oversee a programme of continuing development
- consider the suitability of and oversee the training of those who wish to become local preachers, and recommend people to the Circuit Meeting for appointment as local preachers
- Consider the suitability of and training reports about those who wish to become worship leaders and advise the Church Council accordingly.

Through their representatives they send a report to the Circuit Meeting twice each year.

Purposes

As part of the wider Methodist Connexion Winchester Eastleigh & Romsey Methodist Circuit share the purposes of the Methodist Church, set out in the Methodist Church Act 1976. They are and have been since the date of union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
2. any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church
3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
4. any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church. The nature and purposes of Methodist Circuits are prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church as follows:

- The Circuit is the primary unit in which local churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help
- Presbyters, deacons and student ministers are stationed in the Circuit, and Local Preachers are trained, and admitted and exercise their calling
- The Circuit is responsible for the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local school and colleges, and in ecumenical work in the area including, where appropriate, the support of ecumenical Housing Associations
- The circuit promotes mission at home and overseas through 'One Mission' .

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Our Vision and Mission

The Circuit Vision is to enable us all to worship God and, in the power of the Holy Spirit, proclaim the Good News of Jesus Christ.

MISSION STATEMENT OF THE WINCHESTER, EASTLEIGH & ROMSEY CIRCUIT

- We will share fellowship and resources across the circuit.
- We will develop a sense of belonging so that we can build each other up.
- We will encourage churches to experience a wide range of worship and preaching styles.
- We will explore, develop and unlock opportunities for mission in each church so that the Good News of Jesus Christ can be proclaimed.

2. Strategy implementation during 2024/25

The circuit leadership team have implemented priorities agreed by the circuit meeting outlined within the Circuit Strategy (2023/25)

Progress during 2024/25

- i) Focus was on what we could achieve together to support Growth and sustainability (to address the decline in membership across the circuit)
- ii) Area Ministry was reviewed. It consists of Southern Area (Cadnam, Landford, Canada Common and Romsey); Central Area covering Bishopstoke, Chandlers Ford, Colden Common with Twyford, St Andrew's and St Francis; and Northern Area covering Alresford, United -Winchester, Wesley and Kings Somborne. It was decided to retain as much of an Area approach but with more flexibility with the appropriate skill-mix of Presbyters and Local Lay pastors to serve the changing needs of the church communities across the circuit.
- iii) Circuit Leadership team along with the District, ran a successful process for stationing a full time Minister for Chandlers Ford Methodist Church to lead Ministry, sustainable growth and development of new community connections. The appointment is for an initial five-year period commencing September 2025.
- iv) An effective appraisal and development process was implemented for lay-staff employed by the circuit
- v) Evaluation of the role of Lay Pastors with evidence of effective impact was carried out and reported back to the circuit meeting.
- vi) A biennial Ministerial Development Review process for Presbyters was agreed based on the guidelines introduced in 2022. The process was implemented with 2 Presbyters successfully completing their self-evaluation, gathering feedback from peers and lay people, and meeting with a trained reviewer to agree personal and professional development opportunities for strengthening their ministry.
- vii) Evaluation of the effective use of resources and appropriate governance

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arrangements for Youth and Children's work across the circuit

viii) Eco circuit achievement of bronze award continued with exploration of further work to be done to reduce the carbon footprint in manses, and offices which are likely to be addressed during the quinquennial programme of inspections starting in 2025/26.

ix) Support offered to churches on reducing energy consumption

Progress on finances:

x) Financial sustainability has deteriorated with Church income continuing to fall with the overall decline in membership. At the same time, increased costs of stipends, energy and inflation causes pressure. A review of the level of financial contribution made by individual churches to the circuit was undertaken with the circuit meeting agreeing to maintain the Assessment to the level of the previous year and to confirm that it will be increasing in 2025/26.

xi) Work continues to generate income from manses not required for Ministers (rental income ongoing) in order to directly support the employment of the 3 Local Pastors, in line with the Circuit strategy. In addition, the sale of closed churches continues with funds expected to be realised in 2025/26. Funds will be used to support Mission and Ministry across the Circuit.

Property

xii) The outsourcing arrangements agreed with Savills has provided support to the Circuit Stewards but will be reviewed in 2025/26 to ensure it continues to be effective.

xiii) Slow progress was made on the sale of churches at Nomansland and West Wellow.

xiv) Continued good progress was made on the repurposing of Canada Common Chapel with positive evidence of local impact and growth

New Places, New People & Growth

xv) The Circuit meeting acknowledges that there are many opportunities for growth from initiatives focused on forming new Christian communities. Progress on this has started slowly. This will be a future orientated priority with work needing to be done in partnership with the District and Connexion

xvi) During 2024/2025 – the circuit leadership team undertook an audit and mapping of the issues and opportunities associated with growth and the effective use of resources across the circuit. New plans for the circuit will come from revision of the circuit strategy during 2025/26.

Religious Activities

Acts of worship and pastoral care. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist churches under

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its remit.

Baptisms, Weddings and Funerals. The Ministers offer baptisms, weddings and funerals at each of the local Methodist churches in the Circuit. These services are available at the discretion of the Minister.

Work with Children, Youth, and Families in the local Community

Employment of one full time lay Children, Youth and Families worker. His work is across the circuit supporting churches who are actively working with young people in their local community. The Circuit supports the work done in the local churches to:

- create and strengthen relationships with schools and church communities
- ensure young people feel welcome and get a positive experience of Church life
- encourage young people to start and continue a journey into faith.

3. Additional work of the circuit meetings during 2024/25

The Methodist year that commenced 01/09/2024 – the Ministerial team consisted of Superintendent Minister, Reverend Peter Rayson with additional responsibilities as minister with pastoral responsibility for the congregations of Wesley Weeke with Kings Somborne and Alresford. Reverend Andrew de Ville appointed as minister to Romsey and Southern Area, Reverend Ruth Fry continued as minister at Chandlers Ford with pastoral responsibility for the congregation of Colden Common with Twyford. Reverend Tim Searle (URC) for United in Winchester. Finally, Reverend Kate Cambridge continued as minister 75% (full time equivalent) with pastoral responsibility for the congregations of St Andrews, Eastleigh and Bishopstoke.

The Circuit meeting in September 2024

Welcomed new members to the meeting – Reverend Andrew de Ville (Presbyter for Romsey, Cadnam, and Landford), Joyce Powell as Methodist Women in Britain representative, and Janet Messer (Treasurer at United). Thanks were given for the work of Mark Downer who stepped down as circuit steward after 15 years.

The circuit meeting approved Hilary Evans as the Circuit Lay Employment Officer as well as Circuit Steward.

The circuit meeting approved the annual appointment of Circuit Invitations Committee and delegation of Authority to issue an invitation for the Central Area appointment to Chandlers Ford Methodist Church. The profile for the role had been completed and submitted to the agreed time-table. The circuit profile had been updated and submitted alongside the role profile.

The circuit Treasurer confirmed that grants for CFMC (£15,000) and St Andrew's (£3,000) had been paid. There remains £45,000 in the project fund and £91,000 in the grant fund.

The Trusteeship for Twyford Chapel transferred to the circuit on 1st September 2024. The final service celebrating the life and work of the chapel was well attended.

The circuit meeting received a safeguarding report which focussed on raising awareness within our churches of the possible needs of people who have

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experienced various kinds of abuse. Two methodist booklets (*'Supporting Survivors of Abuse'* and *'Reflect and Respond'*) were commended as helpful resources for deepening personal insights and understanding of this important aspect of safeguarding.

The circuit meeting received a report on GDPR.

The circuit meeting was informed that the circuit continues to have a vacancy for the role of EDI Officer.

The circuit meeting received a report from the circuit Methodist Women in Britain and confirmed that the District and Circuit would be raising funds for a Leprosy Mission Project in Nepal and Dedication of the Easter Offering to this work.

The circuit meeting was informed that The new District Chair, Reverend Rachel Bending was formally welcomed into the District in September 2024.

The circuit meeting held in December 2024 received the main reports requiring noting and approvals:

CiC update on Stationing which reported that the circuit had not been successful in the first round of stationing. It was reported that the CIC had received a list of Presbyters in the second round of stationing of which two appeared to be a close match.

The draft accounts for 2023/24 were presented and the reserves policy was reviewed and agreed.

The annual report for safeguarding was discussed and approved and the annual review of the circuits safeguarding policy was approved

Annual Youth Worker Report was discussed and approved

The Local Preachers and Worship Leaders report recommended that Bible month in June would focus on the Gospel of St John.

A formal report from Chandlers Ford Methodist Church on the 30 years on Project was received and the grants from the circuit, district and the generosity of people at CFMC was acknowledged. An invitation to circuit members to the opening event on Saturday 8th February was welcomed.

The circuit meeting held in March 2025 received the main reports which needing noting and approvals:

A report from CiC on Stationing confirmed that Reverend Rachael Hawkins had been invited to visit Chandlers Ford Methodist Church, and she had subsequently accepted the Circuit's invitation to serve as Minister from September 2025 subject to Methodist Conference approval. At the time Rachael was superintendent minister for the West Hertfordshire circuit.

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The annual accounts for 2023/24 presented to December Circuit meeting had been independently examined and approved. Authority for Reverend Peter Rayson to sign the accounts was agreed.

Annual report for 2023/24 was approved and it was confirmed would be uploaded to the Charity Commission website along with the signed annual accounts.

The circuit meeting approved the recommended adjustments to the terms and conditions of service for Local Lay Pastors.

The circuit meeting approved the co-option of Martin Waldron from CFMC as circuit steward with immediate effect and appointed for the next connexional year beginning September 2025.

The circuit meeting approved the sale of the Twyford chapel property as no alternative use had been established. This would be subject to District Synod in the Autumn.

The circuit meeting received the circuit report from the Methodist Women in Britain which confirmed that £2000 had been raised towards the Leprosy project in Nepal.

The circuit meeting approved the safeguarding policy for Canada Common premises.

The circuit meeting members were encouraged to complete the EDI and unconscious bias training which is a requirement for circuit trustees to complete.

The Circuit's ECO day was discussed and agreed for Saturday 18th April 2026.

The circuit meeting held in June 2025 received the main reports that needed noting and approvals:

The meeting approved the planned Welcome Service for Reverend Rachael Hawkins on 1st September, and the planned farewell service for Reverend Ruth Fry on 20th July 2025.

The circuit meeting accepted the resignation of Paul Yarrien as circuit steward after 2 years. He was thanked for his work as part of the CLT. Paul remains busy with work of the District and as senior steward for Wesley church.

The circuit meeting noted the report from CFMC 30 years on project which had raised £200k since launching the fundraising campaign in October 2023. The circuit noted the additional £164k external grants from district and circuit. It was noted that further grant requests were being prepared for the final phase of the programme to complete the zoning work the heating of the building and further accessibility adaptations, and link-way roof repairs. The circuit agreed permission for CFMC to submit the grant applications to the circuit and district.

The meeting noted the ongoing work required to support the sale of closed chapel/church buildings for West Wellow and Nomansland. The work on Abbots Ann Manse to upgrade and install EV point was noted, and the plan to redecorate Ladywood Manse prior to re-letting the property.

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The meeting noted the appointment of a newly appointed Anglican priest at St Francis church and the proposed meeting with Rev Rachael Hawkins to discuss future work together.

The circuit meeting noted the report from Cadnam church which had successfully raised £17,200 as part of gift aid day towards the work on the roof which is planned for April 2026.

The circuit meeting noted the anticipated annual deficit budget of £20k and that the district annual assessment had increased. It noted that the circuit has been awarded £10k for 3 years in support of the lay worker costs from a district grant.

The circuit meeting agreed to make provision for an annual grant of £600 to enable Reverend Kate Cambridge to attend 3Generate

The circuit meeting approved the appointment of Anne-Marie Jenkins as the circuit's EDI officer.

The CLT provided a report to the circuit meeting on potential circuit boundary changes and how any process if taken forward would be managed. It was re-affirmed that no boundary changes could be made without the agreement of the circuit meeting and the churches that could be affected by any proposed changes.

The Superintendent Minister introduced a new item on the agenda – God's work in the Circuit. An invitation was made for churches to contribute examples of God's work for each meeting. The first session focussed on the work of Canada Common and the Joint Churches Together in Wellow.

The circuit meeting received a report on the emerging plans for St Andrew's church in Eastleigh. A small working group had been working on the tendering process for a roof replacement and the associated costs. A more detailed report would be provided in the Autumn with a proposal for the circuit to approve.

Signed:



Dated:

23/3/26

Reverend Peter Rayson
Chair Circuit Meeting
Chair of Trustees.

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2025

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Peter Rayson [Superintendent]

Rev'd Rachael Hawkins

Rev'd Tim Searle

Rev'd Kate Cambridge

Rev'd Andrew de Ville

Circuit Stewards

Tim Clifford

Hilary Evans

Julie Pearce

Martin Waldron

Peter Ford

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property)	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£	£	£
Income								
1 Assessments on Churches		-	410,853	-	-	-	-	410,853
2 Donations and Legacies		-	-	-	4,414	-	-	4,414
3 Income from Monetary Investments	4	-	14,507	2,191	-	-	-	16,698
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	10,000	-	-	-	-	10,000
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	28,122	-	-	-	-	28,122
8b - Other		-	-	-	-	-	-	-
9 Total Income		-	463,482	2,191	4,414	-	-	470,087
Expenditure								
People								
10 Salaries and Associated costs	8	-	251,167	-	-	-	-	251,167
11 Staff and Preacher Expenses	6	-	14,798	-	-	-	-	14,798
12 Training and Conferences		-	840	-	-	-	-	840
Mission								
13 District Assessment & URC M&M fund	8b	-	121,504	-	-	-	-	121,504
14 Grants and Donations		-	-	4,737	3,000	-	-	7,737
15 Mission & Outreach		-	3,066	-	-	-	-	3,066
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	25,409	-	8,197	-	-	33,606
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	26,529	-	-	-	-	26,529
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,315	-	-	-	-	2,315
20 Computer Equipment, Software & Repairs		-	1,241	-	-	-	-	1,241
21 Connexional Assessment & Model Trust Levy		-	-	1,214	-	-	-	1,214
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	14,166	158	5,088	-	-	19,412
24 Ministers Telephone and Internet		-	2,915	-	-	-	-	2,915
25 Stationing & Removal Expenses		-	5,035	-	-	-	-	5,035
26 Other Outgoings		-	881	-	-	-	-	881
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		-	471,786	6,109	16,285	-	-	494,180
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		-	(8,304)	(3,918)	(11,871)	-	-	(24,093)
32 Transfers between funds	18	-	5,529	-	(5,529)	-	-	-
33 Other gains/(losses)	19	-	-	-	-	-	-	-
34 Net movement in funds		-	(2,775)	(3,918)	(17,400)	-	-	(24,093)
35 Total funds brought forward		2,365,000	206,035	48,560	143,293	-	-	2,762,888
37 Total funds carried forward		2,365,000	203,260	44,642	125,893	-	-	2,738,795

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

	Notes to the accounts	General Fund (Property)	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£	£
Income								
1 Assessments on Churches		-	410,566	-	-	-	-	410,566
2 Donations and Legacies		-	-	3,800	2,735	-	-	6,535
3 Income from Monetary Investments	4	-	16,844	3,078	-	-	-	19,922
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	49,435	-	-	-	-	49,435
8b - Other		-	-	-	-	-	-	-
9 Total Income		-	476,845	6,878	2,735	-	-	486,458
Expenditure								
People								
10 Salaries and Associated costs	8	-	217,626	-	-	-	-	217,626
11 Staff and Preacher Expenses	6	-	17,948	-	-	-	-	17,948
12 Training and Conferences		-	526	-	-	-	-	526
Mission								
13 District Assessment & URC M&M fund	8b	-	120,519	-	-	-	-	120,519
14 Grants and Donations		-	-	15,000	7,650	-	-	22,650
15 Mission & Outreach		-	500	-	-	-	-	500
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	20,185	-	8,376	-	-	28,561
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	36,172	-	-	-	-	36,172
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,336	-	-	-	-	2,336
20 Computer Equipment, Software & Repairs		-	585	-	-	-	-	585
21 Connexional Assessment & Model Trust Levy		-	-	1,458	-	-	-	1,458
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	13,139	166	-	-	-	13,305
24 Ministers Telephone and Internet		-	2,414	-	-	-	-	2,414
25 Stationing & Removal Expenses		-	3,048	-	-	-	-	3,048
26 Other Outgoings		-	587	-	-	-	-	587
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		-	437,505	16,624	16,026	-	-	470,155
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		-	39,340	(9,746)	(13,291)	-	-	16,303
32 Transfers between funds	18	-	(3,328)	-	3,328	-	-	-
33 Other gains/(losses)	19	-	-	-	-	-	-	-
34 Net movement in funds		-	36,012	(9,746)	(9,963)	-	-	16,303
35 Total funds brought forward		2,365,000	170,023	58,306	153,256	-	-	2,746,585
37 Total funds carried forward		2,365,000	206,035	48,560	143,293	-	-	2,762,888

Balance Sheet as at 31 August 2025

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 Manse & Equipment	9	2,365,000				2,365,000	2,365,000
Investment properties						0	0
Investments	10					0	0
Total fixed assets		2,365,000	0	0	0	2,365,000	2,365,000

Current Assets

Debtors	11	39,513				39,513	25,574
Loans by the Circuit	14					0	0
Investments with TMCP	11		44,642			44,642	48,560
Central Finance Board Deposits	11	150,328		125,893		284,221	309,401
Cash at Bank and in hand	11	17,589				17,589	25,505
Total current assets		215,430	44,642	125,893	0	385,965	409,540

Current liabilities

Creditors (due in under 1 year)	12	12,170				12,170	11,152
Grants payable within 2018-19						0	0
Total current liabilities		12,170	0	0	0	12,170	11,152
Net current assets/liabilities		203,260	44,642	125,893	0	373,795	397,888

Total assets less current liabilities		2,568,260	44,642	125,893	0	2,738,795	2,762,888
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Long term liabilities

(due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
Net assets		2,568,260	44,642	125,893	0	2,738,795	2,762,888

Funds of the Circuit

General Fund (Property)		2,365,000				2,365,000	2,365,000
General Fund (Unrestricted)		203,260				203,260	200,035
Circuit Model Trust Fund (Unrestricted)			44,642			44,642	48,560
Designated Funds (Unrestricted)				125,893		125,893	143,283
Total Unrestricted Funds						2,738,795	2,762,888
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	18	2,568,260	44,642	125,893	0	2,738,795	2,762,888

Signed

Circuit Treasurer

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds Note 18, where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose.

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2025 Total £	2024 Total £
Central Finance Board	14,466				14,466	16,795
CAF Bank	41				41	49
TMCP		2,191			2,191	3,078
Total	14,507	2,191			16,698	19,922

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2025 Total £	2024 Total £
Dorian Grove	16,460				16,460	21,735
Ladywood	11,662				11,662	19,200
Homefield	0				0	8,500
Total	28,122				28,122	49,435

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. Three Trustees are employees of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2024/25	2023/24
Number of Trustees	11	10
Total amount	£12,347	£14,878

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2024/25 £	2023/24 £
Independent examiner's or auditors' fees for reporting on the accounts	1,920	1,920
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2024/25	2023/24
Gross wages, salaries and benefits in kind	£	203,605	177,906
Employer's National Insurance costs	£	19,482	12,351
Pension costs	£	27,590	27,369
Total staff costs	£	250,677	217,626
Average number of employees in the year were:		11	13

The Figures include ministerial stipends, lay worker and administration staff .
The total number of people is 11 - equivalent FTE being 7

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial.
The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £23,265 (2024 £23,435)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £4325 (2024 £3,934)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £46,684 (2024 was £46,575)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manses £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manses £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0
Net book Value						
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manses are included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manses are built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2024 - £Nil).

11 Analysis of Current Assets

	2024/2 £	2023/24 £
Debtors & Prepayments		
Prepaid Stipends	13,854	12,848
Accrued Income		
Other Debtors & Prepayments	25,659	12,728
Total Debtors & Prepayments	39,513	25,574
Cash at the bank		
CAF Bank	17,589	25,505
CFB	284,221	309,401
TMCP	44,642	48,580
Total Cash Held	346,452	383,486

12 Analysis of Current Liabilities and Long Term Creditors

	2024/25 £	2023/24 £
Deferred Income from Churches		
Social Security & Other Taxation	5,473	5,299
Other Creditors and Accruals	6,697	5,853
Total Current Liabilities	12,170	11,152

13 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments (2024 - £Nil)

No Contingent Liabilities were identified at 31st August 2025 (2024 - £Nil)

14 Loans

At the 31st August 2025 the Circuit has no Loans (2024 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2024/25

Fund Name	Opening Balance £	Transfers In £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manse in the Circuit
Cash	206,035	5,529	463,482	(471,786)		203,260	Working Capital of the Circuit
Total General Fund	2,671,035	5,529	463,482	(471,786)	0	2,688,260	
Circuit Model Trust Fund							
	48,680		2,191	(8,108)		44,842	Circuit Advance Fund - support for Projects
Designated							
Support Fund	9,315			(3,000)		6,315	Support for Churches in response to COVID
Manse Repair Fund	35,643				(5,529)	30,114	Funding for Manse property repairs
Minister Removal Fund	9,524					9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,691					1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	7,099					7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Circuit Chapels Fund	25,522		4,414	(13,285)		16,651	Fund to support Chapels trfd. to Circuit responsibility **
						0	
Total Designated	143,283	0	4,414	(16,285)	(5,529)	125,883	
Totals - Unrestricted Funds	2,782,888	5,529	470,087	(484,180)	(5,529)	2,738,786	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

** consolidation of previous Normansland, Wellow and Cananda Common funds agreed at Circuit Meeting

The reason for transfer between funds as follows:-

Manse Repair Fund	Dr	£5,529 being overspend to budget in the year
		£5,529

18 Detailed analysis on individual fund movements

2023/24

Fund Name	Opening Balance £	Transfers In £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manse in the Circuit
Cash	170,022		476,846	(437,504)	(3,328)	206,035	Working Capital of the Circuit
Total General Fund	2,535,022	0	476,846	(437,504)	(3,328)	2,571,086	
Circuit Model Trust Fund							
	68,308		8,878	-18,824		48,680	Circuit Advance Fund - support for Projects
Designated							
Support Fund	6,965	10,000		(7,650)		9,315	Support for Churches in response to COVID
Manse Repair Fund	42,315				(6,672)	35,643	Funding for property repairs
Minister Removal Fund	9,524					9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,691					1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	7,099					7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	8,551			(3,722)		4,829	Funds from Nomansland MC
Wellow	16,788			(3,259)		13,529	Funds from Wellow MC
Canada Common	5,824		2,735	(1,395)		7,164	Funds from Canada Common MC
Total Designated	168,268	10,000	2,735	(18,028)	(8,872)	143,283	
Totals - Unrestricted Funds	2,748,584	10,000	488,468	(470,164)	(10,000)	2,782,888	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Manse Repair Fund	Dr	-£6,672 being overspend to budget in the year [net of additional rental income]
Support Fund	Cr	£10,000 Agreed additional transfer from General Fund

£3,328

19 Chapel Buildings under Circuit Control

The Circuit Meeting act as managing trustees for the following chapel buildings in the Circuit where the local society has closed. The buildings are held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Nomansland Methodist Church

Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP

Insured Value of the Buildings [with Methodist Insurance] = £774,694

Wellow Methodist Church

West Wellow Methodist Church, Maurys Lane, West Wellow, Romsey, Hants, SO51 6DA

Insured Value of the Buildings [with Methodist Insurance] = £574,075

Canada Common Methodist Church

Canada Common, West Wellow, ROMSEY SO51 6DH

Insured Value of the Buildings [with Methodist Insurance] = £422,572

Twyford Methodist Church

The Drove, Twyford, Winchester Hampshire, SO21 1QL

Insured Value of the Buildings [with Methodist Insurance] = £167,618

Signed


D. Simons
Treasurer

Signed

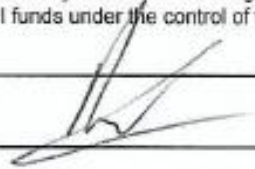

Rev'd Peter Rayson
Superintendent Minister

**Winchester, Eastleigh & Romsey Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31st August 2025 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: 02.12.25

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2025 have been presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 3/12/25

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Peter Rayson

Date: 3/12/25

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2025

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2025 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that 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

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.

* Please delete the words in the brackets if they do not apply

- (3) I ~~have~~ / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

** Please circle as appropriate

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

3/12/2025

Accounts

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

Annual Report of Winchester, Eastleigh & Romsey Methodist Circuit for September 2023 – 31st August 2024

The report covers the main areas of business including:

1. Effective Governance
2. Implementation of the annual priorities within the Circuit Strategy
3. Main areas of work approved by the circuit through the quarterly circuit meetings

1. Effective Governance

The Winchester Eastleigh & Romsey Methodist Circuit is part of the British Methodist Church. An Act of Parliament constitutes the Methodist Church. Its principal governing documents are the Deed of Union 1932 and the Methodist Church Act 1976. These together with other relevant governing documents can be found in The Constitutional Practice and Discipline of the Methodist Church.

The Trustees for Methodist Church Purposes delegate responsibility to the Circuit Meeting for the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist Churches in the Circuit.

Trustee selection methods

All members of the Circuit meeting are trustees of Winchester Eastleigh & Romsey Methodist Circuit.

The membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church.

Under the Standing Orders the following are ex officio members of the Circuit Meeting:

1. The Superintendent Minister, all Ministers, Deacons, probationers and persons authorized to serve the Church as Ministers or Deacons appointed to the Circuit
2. Circuit Stewards, appointed annually by the Circuit Meeting.

Standing Orders also prescribe that:

1. Where individuals have specific areas of expertise, for example property or finance matters, they may be appointed to the Circuit Meeting by the Circuit Meeting.

2. The Secretary of the Local Preachers and Worship leaders Meeting is a member of the Circuit Meeting. The Local Preachers and Worship leaders Meeting appoints them to their office.

3. Representatives from each local church, which should include the Senior Church Steward and the Church Treasurer, are members of the Circuit Meeting. Currently each local church is permitted additional members of the Circuit Meeting, based on the membership of each church. The Annual General Church Meeting of the local church appoints Church Stewards. The Church Council of the local church appoints Church Treasurers. Other representatives are elected from the membership of each churches respective Church Council

4. The Circuit Meeting can also choose to include other people to ensure all areas of the life of the Circuit are adequately represented.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

A range of guidance for trustees, including "The Role of a Trustee in The Methodist Church" is produced by the Methodist Connexional office and is available on the Methodist Church website.

Structure and decision-making

The Circuit Ministers work as a team sharing responsibilities across the Circuit except that each presbyter has pastoral charge for one or more churches. The Circuit Leadership Team takes day-to-day management decisions.

The Circuit Meeting is the principle decision-making body responsible for the affairs of the Circuit and the development of circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. It meets four times a year.

The Circuit stewards are responsible, with the Superintendent, the Presbyters, and Probationers appointed to the Circuit, for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

The Circuit Stewards are responsible for bringing to the invitation committee and/or the Circuit Meeting as appropriate, proposals for invitations to ministers to serve or for presbyters to continue serving in the Circuit, and for conveying such invitations to the presbyters concerned. In the case of initial invitations, the circuit stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the District Chair.

Circuit Leadership Team

The Circuit Leadership Team comprises the Superintendent Minister, all other ministers appointed to the Circuit, the Circuit Stewards, the Secretary of the Circuit meeting and the Circuit Treasurer. It meets between Circuit Meetings to:

- discuss the life and work of the Circuit
- formulate recommendations for the Circuit Meeting
- carry out work on behalf of the Circuit meeting, where appropriate.

Circuit Relationships

Winchester Eastleigh & Romsey Methodist Circuit is part of the wider Methodist Connexion and is ultimately accountable to the Methodist Conference.

The Methodist Conference stations every Presbyter. For mutual encouragement and help local Methodist churches are grouped together into Circuits, and the Circuits are then grouped into Districts.

Winchester Eastleigh & Romsey Methodist Circuit is part of the Southampton District. The registered charity number of the Southampton District is 1134386.

Local Preachers and Worship Leaders Meeting.

This meeting consists of Presbyters, Student Ministers, Local Preachers and Worship leaders, who are members of local churches in the Circuit. They meet at least once a quarter to:

- worship together and share fellowship

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

- consider the state of the work of God in the Circuit and in particular issues of policy affecting the circuit plan of preaching appointments and circuit policy relating to worship
- hold local preacher's accountable for their ministry
- initiate and oversee a programme of continuing development
- consider the suitability of and oversee the training of those who wish to become local preachers, and recommend people to the Circuit Meeting for appointment as local preachers
- Consider the suitability of and training reports about those who wish to become worship leaders and advise the Church Council accordingly.

Through their representatives they send a report to the Circuit Meeting.

Purposes

As part of the wider Methodist Connexion Winchester Eastleigh & Romsey Methodist Circuit share the purposes of the Methodist Church, set out in the Methodist Church Act 1976. They are and have been since the date of union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
2. any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church
3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
4. any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church. The nature and purposes of Methodist Circuits are prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church as follows:

- The Circuit is the primary unit in which local churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help
- Presbyters, deacons and student ministers are stationed in the Circuit, and local preachers are trained, and admitted and exercise their calling
- The Circuit is responsible for the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local school and colleges, and in ecumenical work in the area including, where appropriate, the support of ecumenical Housing Associations
- As the Circuit is a member of the Methodist Missionary Society, it also promotes understanding of and support for the work of the Society to the end that every member may share actively in world mission.

Our Vision and Mission

The Circuit Vision is to enable us all to worship God and, in the power of the Holy Spirit, proclaim the Good News of Jesus Christ.

MISSION STATEMENT OF THE WINCHESTER, EASTLEIGH & ROMSEY CIRCUIT

- We will share fellowship and resources across the circuit.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

- We will develop a sense of belonging so that we can build each other up.
- We will encourage churches to experience a wide range of worship and preaching styles.
- We will explore, develop and unlock opportunities for mission in each church so that the Good News of Jesus Christ can be proclaimed.

2. Strategy implementation during 2023/24

The circuit leadership team have implemented priorities agreed by the circuit meeting within the Circuit Strategy (2019)

Progress during 2023/24:

- Focus on what we can achieve together to support Growth and sustainability (to address the decline in membership across the circuit)
- Successful appointment of Lay Pastors with evidence of effective impact
- Successful appointment of new Presbyter for Southern Area in 2024
- Effective use of resources and appropriate governance arrangements for Youth and Children's work
- Eco circuit achievement of bronze award

Progress on finances:

- Financial sustainability has deteriorated with income continuing to fall with the overall decline in membership
- Costs have increased with stipends, energy costs and inflation
- Work continues to generate income from manses and the sale or repurposing of closed churches – this work is slow, and income not yet realised.

Property

- New outsourcing arrangements agreed with Savills
- Slow progress made on the disposal of Nomansland chapel, West Wellow chapel
- Good progress made on the repurposing of Canada Common Chapel with evidence of local impact beginning to show and grow.

New Places, New People & Growth

- Circuit acknowledges that there are many opportunities for growth from initiatives focused on forming new Christian communities. Progress on this has not yet been achieved. This will be a future orientated priority with working needing to be done in partnership with the District and Connexion
- During 2024/2025 – the circuit leadership team will undertake an audit and mapping of the issues and opportunities associated with growth and the effective use of resources across the circuit.

Religious Activities

Acts of worship and pastoral care. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist churches under its remit. The Ministers have pastoral care for these churches. A lay pastoral visitor assisted the minister at Chandlers Ford Methodist church & a further lay pastoral visitor assisted the minister who has pastoral responsibility for Romsey and other churches in and around the edge of the New Forest by visiting the elderly, housebound, people in hospital etc. In 2021/22 this staff team was extended by the appointment of three Lay Pastors, who continue to serve the churches at Cadnam,

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Landford, Alresford, and former members of Canada Common and West Wellow chapels.

Baptisms, Weddings and Funerals. The Ministers offer baptisms, weddings and funerals at each of the local Methodist churches in the Circuit. These services are available at the discretion of the Minister.

Work with Children, Youth, and Families in the local Community

By funding two lay workers (one part time and one full time) to focus on working with young people, the Circuit supports the work done in the local churches to:

- create and strengthen relationships and help people along their life's journey
- ensure people feel welcome and get a positive experience of Church life
- encourage people to start and continue a journey into faith.

3. Additional work of the circuit meetings during 2023/24

The Methodist year that commenced 01/09/2023 – the Ministerial team consisted of Superintendent Minister, Reverend Peter Rayson with additional responsibilities as minister with pastoral responsibility for the congregations of Wesley Weeke with Kings Somborne and Alresford. Reverend Ruth Fry continued as minister at Chandlers Ford with pastoral responsibility for the congregation of Colden Common with Twyford. Finally, Reverend Kate Cambridge continued as minister with pastoral responsibility for the congregations of St Andrews, Eastleigh and Bishopstoke. In addition, her hours were temporarily increased for the year in order to provide oversight to Romsey, Cadnam and Landford while the Circuit was seeking and appointing a new minister.

The Circuit meeting in September 2023 was advised that there were three vacancies for Circuit steward roles and local churches were encouraged to seek volunteers with representation from a wider group of members including younger people and women. The circuit meeting noted that the term of office of circuit steward with responsibility for Eco Church agenda would end in August 2024.

The circuit meeting approved:

- i) the proposal to extend a third term of office for the circuit Treasurer.
- ii) the appointment of Circuit Invitations Committee and delegation of Authority to issue an invitation for the Southern Area Presbyteral Appointment. The profile for the role had been completed and submitted to the agreed time-table. The circuit profile had been updated and submitted alongside the role profile.
- iii) the appointment of a new lay Families pastor employed part-time by Romsey church with Reverend Kate Cambridge acting as their line manager.

The circuit meeting received the annual report on Youth Work which covered the events and activities undertaken during the previous year and planned activities for 2024/25. The most notable achievements were the Circuit Easter Family event held at Chandler's Ford Methodist church with attendance of around 400 people.

The circuit meeting received a safeguarding report which outlined the activities and included the assurance that everyone had either attended or had been booked onto the advanced module for safeguarding. The new resource – God Welcomes All – was promoted to all churches which explores why and how safeguarding matters to everyone.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

The circuit meeting in held in December 2023 received the main reports requiring noting and approvals:

- i) Circuit invitations committee and circuit leadership team – the matching of Reverend Andrew de Ville after the first round of stationing to the Southern Area presbyteral appointment subject to Methodist Conference approval
- ii) Appointment of Circuit GDPR officer
- iii) The annual review of the circuits safeguarding policy was approved
- iv) The proposal from church council to name Wesley and King's Somborne Methodist church was approved.
- v) The meeting endorsed the recommendation that John Evans and Peter Castle would continue to be authorised to preside at Holy Communion

The circuit meeting received a property report on disposal and sale of West Wellow and Nomansland churches. The meeting appointed Mark Downer and Don Simons as Managing Trustees to act on behalf of the circuit and appointed Reverend Peter Rayson as a reserve.

The circuit meeting received a property report from Colden Common with Twyford and the meeting endorsed the recommendation that Twyford chapel building was not sustainable and needed to be closed. The circuit meeting approved the proposal to recommend closure to Synod.

The circuit meeting received the annual report on ECO circuit and the trends on energy usage and carbon footprint impact. The churches within the circuit used a total of 580,000 kWh at a cost of £89,600 this will be used to monitor the trends from year to year. A series of webinars were circulated to churches and the opportunities taken forward by Alresford church were shared as good practice.

The circuit meeting was informed and noted that Reverend Rachel Bending will be the new District Chair subject to Methodist Conference approval.

The circuit meeting held in March 2024 received the main reports which needing noting and approvals:

- i) Two additional circuit stewards were approved Hilary Evans (Romsey) and Julie Pearce (Colden Common) following safer recruitment process. There remained one further vacancy to fill. The meeting noted the EDI officer vacancy continues.
- ii) The accounts for 2022/23 presented to December Circuit meeting had been examined and approved. Authority for Reverend Peter Rayson to sign the accounts for 2022/23 was agreed.
- iii) An outline of the grant funding policy (subject to available funds) was approved.
- iv) Charity Commission report for 2022/23 was approved
- v) The circuit meeting received an update from Chandlers Ford church on the '30 years on' project to address i) heating and ii) improving accessibility and inclusivity to the community. The meeting noted the money raised so far by Chandlers Ford church with some external grants. The meeting approved the scheme and permission to move onto the next stage

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commission for the year ended 31st August 2024

The circuit meeting held in June 2024 received the main reports that needed noting and approvals:

- i) Meeting secretary was appointed following the resignation of the previous meeting secretary.
- ii) The circuit meeting agreed the Synod representatives from the circuit
- iii) Appointment of an additional member of the Circuit Invitations Committee (Sandy Coates)
- iv) Appointment of authorised bank signatories
- v) Transfer of Managing Trustees and closure of Twyford chapel was approved by Synod and the circuit noted the final service date 4th September 2024.

The circuit meeting received an update report from the local preacher and worship leaders on the service at home sheets and that preachers would continue to be asked to produce the sheets and when this was not possible then the churches within the circuit would use the resources produced by The Vine.

The circuit meeting received a report on GDPR confirming that all churches had completed the GDPR checklist, and the information had been collated and submitted to the District on time. There had been no reportable GDPR incidents. The meeting was reminded of the importance of reporting breaches and near misses and resources were shared on how to avoid 'phishing'

The Circuit is registered as an ECO Circuit with Rocha and continued to seek to decrease its own environmental impact while encouraging the constituent churches and its members to do the same. This programme was inspired and facilitated by John Evans, Circuit Steward until his tenure ended on 31st August 2024. He will continue to provide the Circuit with support and encouragement on environmental matters.

This report was received by the Circuit Meeting of 20 March 2025.



The Revd Peter Rayson
Circuit Superintendent
Chair of Trustees
Winchester, Eastleigh and Romsey Circuit of the Methodist Church.

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2024

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Peter Rayson [Superintendent]

Rev'd Ruth Fry

Rev'd Tim Searle

Rev'd Kate Cambridge

Rev'd Andrew de Ville

Circuit Stewards

Tim Clifford

Hilary Evans

Julie Pearce

Paul Yarren

Peter Ford

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
Income								
1 Assessments on Churches		-	410,566	-	-	-	-	410,566
2 Donations and Legacies		-	-	3,800	2,735	-	-	6,535
3 Income from Monetary Investments	4	-	16,844	3,078	-	-	-	19,922
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	49,435	-	-	-	-	49,435
8b - Other		-	-	-	-	-	-	-
9 Total Income		-	476,845	6,878	2,735	-	-	486,458
Expenditure								
People								
10 Salaries and Associated costs	8	-	217,626	-	-	-	-	217,626
11 Staff and Preacher Expenses	6	-	17,948	-	-	-	-	17,948
12 Training and Conferences		-	526	-	-	-	-	526
Mission								
13 District Assessment & URC M&M fund	8b	-	120,519	-	-	-	-	120,519
14 Grants and Donations		-	-	15,000	7,650	-	-	22,650
15 Mission & Outreach		-	500	-	-	-	-	500
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	20,185	-	8,376	-	-	28,561
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	36,172	-	-	-	-	36,172
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,336	-	-	-	-	2,336
20 Computer Equipment, Software & Repairs		-	585	-	-	-	-	585
21 Connexional Assessment & Model Trust Levy		-	-	1,458	-	-	-	1,458
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	13,139	166	-	-	-	13,305
24 Ministers Telephone and Internet		-	2,414	-	-	-	-	2,414
25 Stationing & Removal Expenses		-	3,048	-	-	-	-	3,048
26 Other Outgoings		-	587	-	-	-	-	587
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		-	437,505	16,624	16,026	-	-	470,155
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		-	39,340	(9,746)	(13,291)	-	-	16,303
32 Transfers between funds	18	-	(3,328)	-	3,328	-	-	-
33 Other gains/(losses)	19	-	-	-	-	-	-	-
34 Net movement in funds		-	36,012	(9,746)	(9,963)	-	-	16,303
35 Total funds brought forward		2,365,000	170,023	58,306	153,256	-	-	2,746,585
37 Total funds carried forward		2,365,000	206,035	48,560	143,293	-	-	2,762,888

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
Income								
1 Assessments on Churches		-	404,966	-	-	-	-	404,966
2 Donations and Legacies		-	-	-	2,785	-	-	2,785
3 Income from Monetary Investments	4	-	9,670	1,820	-	-	-	11,490
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	41,640	-	-	-	-	41,640
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	456,276	1,820	2,785	0	0	460,881
Expenditure								
People								
10 Salaries and Associated costs	8	-	228,854	-	-	-	-	228,854
11 Staff and Preacher Expenses	6	-	15,750	-	-	-	-	15,750
12 Training and Conferences		-	2,842	-	-	-	-	2,842
Mission								
13 District Assessment & URC M&M fund	8b	-	107,160	-	-	-	-	107,160
14 Grants and Donations		-	-	-	7,608	-	-	7,608
15 Mission & Outreach		-	850	-	-	-	-	850
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	22,387	-	6,910	-	-	29,297
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	12,230	-	-	-	-	12,230
General								
19 Books, Publications, Printing, Postage & Stationery		-	1,239	-	-	-	-	1,239
20 Computer Equipment, Software & Repairs		-	1,034	-	-	-	-	1,034
21 Connexional Assessment & Model Trust Levy		-	-	1,453	-	-	-	1,453
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	11,633	165	-	-	-	11,798
24 Ministers Telephone and Internet		-	3,612	-	-	-	-	3,612
25 Stationing & Removal Expenses		-	600	-	-	-	-	600
26 Other Outgoings		-	800	-	434	-	-	1,234
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	410,911	1,618	14,952	0	0	427,481
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	45,365	202	(12,167)	0	0	33,400
32 Transfers between funds	18	-	(11,120)	-	11,120	-	-	-
33 Other gains/(losses)	19	-	-	-	5,686	-	-	5,686
34 Net movement in funds		0	34,245	202	4,639	0	0	39,086
35 Total funds brought forward		2,365,000	135,778	58,104	148,617	-	0	2,707,499
37 Total funds carried forward		2,365,000	170,023	58,306	153,256	0	0	2,746,585

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	9	2,365,000					2,365,000	2,365,000
Investment properties							0	0
Investments	10						0	0
Total fixed assets		2,365,000	0	0	0	0	2,365,000	2,365,000
Current Assets								
Debtors	11	25,574					25,574	11,026
Loans by the Circuit	14						0	0
Investments with TMCP	11		48,560				48,560	58,306
Central Finance Board Deposits	11	166,108		143,293			309,401	294,420
Cash at Bank and in hand	11	25,505					25,505	32,720
Total current assets		217,187	48,560	143,293	0	0	409,040	396,472
Current liabilities								
Creditors (due in under 1 year)	12	11,152					11,152	14,887
Grants payable within 2018-19							0	0
Total current liabilities		11,152	0	0	0	0	11,152	14,887
Net current assets/liabilities		206,035	48,560	143,293	0	0	397,888	381,585
Total assets less current liabilities								
		2,571,035	48,560	143,293	0	0	2,762,888	2,746,585
Long term liabilities (due after more than one year)								
Grants payable after 2018-19							0	0
Loans to the Circuit							0	0
							0	0
Net assets		2,571,035	48,560	143,293	0	0	2,762,888	2,746,585
Funds of the Circuit								
General Fund (Property)		2,365,000					2,365,000	2,365,000
General Fund (Unrestricted)		206,035					206,035	170,023
Circuit Model Trust Fund (Unrestricted)			48,560				48,560	58,306
Designated Funds (Unrestricted)				143,293			143,293	153,256
Total Unrestricted Funds							2,762,888	2,746,585
Restricted Funds					0		0	0
Endowment Funds						0	0	0
Total Funds	18	2,571,035	48,560	143,293	0	0	2,762,888	2,746,585

Signed

Circuit Treasurer

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds Note 18, where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose.

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 £500.

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2024 Total £	2023 Total £
Central Finance Board	16,795				16,795	9,592
CAF Bank	49				49	77
TMCP		3,078			3,078	1,820
Total	16,844	3,078			19,922	11,490

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2024 Total £	2023 Total £
Dorian Grove	21,735				21,735	20,740
Ladywood	19,200				19,200	19,200
Homefield	8,500				8,500	1,700
Total	49,435				49,435	41,640

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. Three Trustees are employees of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2023/24	2022/23
Number of Trustees	10	12
Total amount	£14,878	£13,825

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,920	1,920
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2023/24	2022/23
Gross wages, salaries and benefits in kind	£	177,906	187,400
Employer's National Insurance costs	£	12,351	12,545
Pension costs	£	27,369	28,909
Total staff costs	£	217,626	228,854
Average number of employees in the year were:		13	14

The Figures include ministerial stipends, lay worker and administration staff .
The total number of people is 13 - equivalent FTE being 6.45

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial.
The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £23,435 (2023 £27,164)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £3,934 - (2023 £1,745)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £46,575 (2023 was £45,060)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0
Net book Value						
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manse are included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manse are built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2023 - £Nil).

11 Analysis of Current Assets

	2023/24 £	2022/23 £
Debtors & Prepayments		
Prepaid Stipends	12,846	10,176
Accrued Income		
Other Debtors & Prepayments	12,728	850
Total Debtors & Prepayments	25,574	11,026
Cash at the bank		
CAF Bank	25,505	32,720
CFB	309,401	294,420
TMCP	48,560	58,306
Total Cash Held	383,466	385,446

12 Analysis of Current Liabilities and Long Term Creditors

	2023/24 £	2022/23 £
Deferred Income from Churches		
Social Security & Other Taxation	5,299	10,789
Other Creditors and Accruals	5,853	4,098
Total Current Liabilities	11,152	14,887

13 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments (2023 - £Nil)

No Contingent Liabilities were identified at 31st August 2024 (2023 - £Nil)

14 Loans

At the 31st August 2024 the Circuit has no Loans (2023 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2023/24

Fund Name	Opening Balance £	Transfers In £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manse in the Circuit
Cash	170,023		476,845	-437,505	-3,328	206,035	Working Capital of the Circuit
Total General Fund	2,535,023	0	476,845	-437,505	-3,328	2,571,035	
Circuit Model Trust Fund							
	58,306		6,878	-16,624		48,560	Circuit Advance Fund - support for Projects
Designated							
Support Fund	6,965	10,000		-7,650		9,315	Support for Churches in response to COVID
Manse Repair Fund	42,315				-6,672	35,643	Funding for property repairs
Minister Removal Fund	9,524					9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,691					1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	7,099					7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	8,551			-3,722		4,829	Funds from Nomansland MC
Wellow	16,788			-3,259		13,529	Funds from Wellow MC
Canada Common	5,824		2,735	-1,395		7,164	Funds from Canada Common MC
Total Designated	153,256	10,000	2,735	-16,026	-6,672	143,293	
Totals - Unrestricted Funds	2,746,585	10,000	486,458	-470,155	-10,000	2,762,888	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Manse Repair Fund	Dr	-£6,672 being overspend to budget in the year [net of additional rental income]
Support Fund	Cr	£10,000 Agreed additional transfer from General Fund

£3,328

18 Detailed analysis on individual fund movements

2022/23

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	135,778		456,276	-410,911	-11,120	170,023	Working Capital of the Circuit
Total General Fund	2,500,778	0	456,276	-410,911	-11,120	2,535,023	
Circuit Model Trust Fund							
	58,104		1,820	-1,618		58,306	Additional Working Capital of the Circuit
Designated							
Support Fund	13,501			-6,536		6,965	Support for Churches [Support Grant Payments]
Manse Repair Fund	33,545	8,770				42,315	Funding for property repairs
Minister Removal Fund	7,324	2,200				9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,993			-302		1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	6,949	150				7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Support Layworker funding
Nomansland	11,403		199	-3,052		8,551	Funds from Nomansland MC
Wellow	19,403		300	-2,915		16,788	Funds from Wellow MC
Canada Common			7,972	-2,148		5,824	Funds from Canada Common MC
Total Designated	148,617	11,120	8,471	-14,952	0	153,256	
Totals - Unrestricted Funds	2,707,499	11,120	466,567	-427,481	-11,120	2,746,585	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Minister Removal Fund	Cr	£2,200 being un-spent budget in the year
Manse Repair Fund	Cr	-£15,172 being un-spent budget in the year
Mission & Outreach Fund	Cr	£150 being un-spent budget in the year

-£12,822

Incoming funds of £5,686.51 received from the closure of the Canada Common MC Society

19 Chapel Buildings under Circuit Control

The Circuit Meeting act as managing trustees for the following chapel buildings in the Circuit where the local society has closed. The buildings are held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Nomansland Methodist Church

Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP

Insured Value of the Buildings [with Methodist Insurance] = £774,694

Wellow Methodist Church

West Wellow Methodist Church, Maurys Lane, West Wellow, Romsey, Hants, SO51 6DA

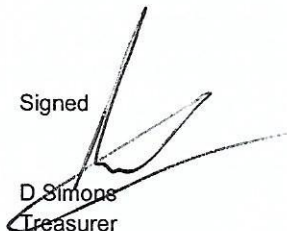
Insured Value of the Buildings [with Methodist Insurance] = £574,075

Canada Common Methodist Church

Canada Common, West Wellow, ROMSEY SO51 6DH

Insured Value of the Buildings [with Methodist Insurance] = £422,572

Signed


D. Simons
Treasurer

Signed

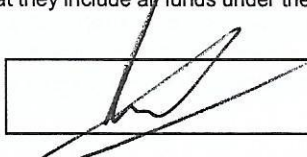

Rev'd Peter Rayson
Superintendent Minister

**Winchester, Eastleigh & Romsey Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31st 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: 03.12.24

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2024 have been presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 6/12/24

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Peter Rayson

Date: 6/12/24

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2024

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2024 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that 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

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.

* Please delete the words in the brackets if they do not apply

- (3) I have / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

** Please circle as appropriate

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

3/12/2024

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2024

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Peter Rayson [Superintendent]

Rev'd Ruth Fry

Rev'd Tim Searle

Rev'd Kate Cambridge

Rev'd Andrew de Ville

Circuit Stewards

Tim Clifford

Hilary Evans

Julie Pearce

Paul Yarren

Peter Ford

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
Income								
1 Assessments on Churches		-	410,566	-	-	-	-	410,566
2 Donations and Legacies		-	-	3,800	2,735	-	-	6,535
3 Income from Monetary Investments	4	-	16,844	3,078	-	-	-	19,922
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	49,435	-	-	-	-	49,435
8b - Other		-	-	-	-	-	-	-
9 Total Income		-	476,845	6,878	2,735	-	-	486,458
Expenditure								
People								
10 Salaries and Associated costs	8	-	217,626	-	-	-	-	217,626
11 Staff and Preacher Expenses	6	-	17,948	-	-	-	-	17,948
12 Training and Conferences		-	526	-	-	-	-	526
Mission								
13 District Assessment & URC M&M fund	8b	-	120,519	-	-	-	-	120,519
14 Grants and Donations		-	-	15,000	7,650	-	-	22,650
15 Mission & Outreach		-	500	-	-	-	-	500
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	20,185	-	8,376	-	-	28,561
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	36,172	-	-	-	-	36,172
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,336	-	-	-	-	2,336
20 Computer Equipment, Software & Repairs		-	585	-	-	-	-	585
21 Connexional Assessment & Model Trust Levy		-	-	1,458	-	-	-	1,458
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	13,139	166	-	-	-	13,305
24 Ministers Telephone and Internet		-	2,414	-	-	-	-	2,414
25 Stationing & Removal Expenses		-	3,048	-	-	-	-	3,048
26 Other Outgoings		-	587	-	-	-	-	587
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		-	437,505	16,624	16,026	-	-	470,155
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		-	39,340	(9,746)	(13,291)	-	-	16,303
32 Transfers between funds	18	-	(3,328)	-	3,328	-	-	-
33 Other gains/(losses)	19	-	-	-	-	-	-	-
34 Net movement in funds		-	36,012	(9,746)	(9,963)	-	-	16,303
35 Total funds brought forward		2,365,000	170,023	58,306	153,256	-	-	2,746,585
37 Total funds carried forward		2,365,000	206,035	48,560	143,293	-	-	2,762,888

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
Income								
1 Assessments on Churches		-	404,966	-	-	-	-	404,966
2 Donations and Legacies		-	-	-	2,785	-	-	2,785
3 Income from Monetary Investments	4	-	9,670	1,820	-	-	-	11,490
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	41,640	-	-	-	-	41,640
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	456,276	1,820	2,785	0	0	460,881
Expenditure								
People								
10 Salaries and Associated costs	8	-	228,854	-	-	-	-	228,854
11 Staff and Preacher Expenses	6	-	15,750	-	-	-	-	15,750
12 Training and Conferences		-	2,842	-	-	-	-	2,842
Mission								
13 District Assessment & URC M&M fund	8b	-	107,160	-	-	-	-	107,160
14 Grants and Donations		-	-	-	7,608	-	-	7,608
15 Mission & Outreach		-	850	-	-	-	-	850
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	22,387	-	6,910	-	-	29,297
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	12,230	-	-	-	-	12,230
General								
19 Books, Publications, Printing, Postage & Stationery		-	1,239	-	-	-	-	1,239
20 Computer Equipment, Software & Repairs		-	1,034	-	-	-	-	1,034
21 Connexional Assessment & Model Trust Levy		-	-	1,453	-	-	-	1,453
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	11,633	165	-	-	-	11,798
24 Ministers Telephone and Internet		-	3,612	-	-	-	-	3,612
25 Stationing & Removal Expenses		-	600	-	-	-	-	600
26 Other Outgoings		-	800	-	434	-	-	1,234
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	410,911	1,618	14,952	0	0	427,481
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	45,365	202	(12,167)	0	0	33,400
32 Transfers between funds	18	-	(11,120)	-	11,120	-	-	-
33 Other gains/(losses)	19	-	-	-	5,686	-	-	5,686
34 Net movement in funds		0	34,245	202	4,639	0	0	39,086
35 Total funds brought forward		2,365,000	135,778	58,104	148,617	-	0	2,707,499
37 Total funds carried forward		2,365,000	170,023	58,306	153,256	0	0	2,746,585

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	9	2,365,000					2,365,000	2,365,000
Investment properties							0	0
Investments	10						0	0
Total fixed assets		2,365,000	0	0	0	0	2,365,000	2,365,000
Current Assets								
Debtors	11	25,574					25,574	11,026
Loans by the Circuit	14						0	0
Investments with TMCP	11		48,560				48,560	58,306
Central Finance Board Deposits	11	166,108		143,293			309,401	294,420
Cash at Bank and in hand	11	25,505					25,505	32,720
Total current assets		217,187	48,560	143,293	0	0	409,040	396,472
Current liabilities								
Creditors (due in under 1 year)	12	11,152					11,152	14,887
Grants payable within 2018-19							0	0
Total current liabilities		11,152	0	0	0	0	11,152	14,887
Net current assets/liabilities		206,035	48,560	143,293	0	0	397,888	381,585
Total assets less current liabilities		2,571,035	48,560	143,293	0	0	2,762,888	2,746,585
Long term liabilities (due after more than one year)								
Grants payable after 2018-19							0	0
Loans to the Circuit							0	0
Net assets		2,571,035	48,560	143,293	0	0	2,762,888	2,746,585
Funds of the Circuit								
General Fund (Property)		2,365,000					2,365,000	2,365,000
General Fund (Unrestricted)		206,035					206,035	170,023
Circuit Model Trust Fund (Unrestricted)			48,560				48,560	58,306
Designated Funds (Unrestricted)				143,293			143,293	153,256
Total Unrestricted Funds							2,762,888	2,746,585
Restricted Funds					0		0	0
Endowment Funds						0	0	0
Total Funds	18	2,571,035	48,560	143,293	0	0	2,762,888	2,746,585

Signed

Circuit Treasurer

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds Note 18, where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose.

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 £500.

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2024 Total £	2023 Total £
Central Finance Board	16,795				16,795	9,592
CAF Bank	49				49	77
TMCP		3,078			3,078	1,820
Total	16,844	3,078			19,922	11,490

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2024 Total £	2023 Total £
Dorian Grove	21,735				21,735	20,740
Ladywood	19,200				19,200	19,200
Homefield	8,500				8,500	1,700
Total	49,435				49,435	41,640

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. Three Trustees are employees of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2023/24	2022/23
Number of Trustees	10	12
Total amount	£14,878	£13,825

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,920	1,920
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2023/24	2022/23
Gross wages, salaries and benefits in kind	£	177,906	187,400
Employer's National Insurance costs	£	12,351	12,545
Pension costs	£	27,369	28,909
Total staff costs	£	217,626	228,854
Average number of employees in the year were:		13	14

The Figures include ministerial stipends, lay worker and administration staff .
The total number of people is 13 - equivalent FTE being 6.45

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial.
The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £23,435 (2023 £27,164)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £3,934 - (2023 £1,745)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £46,575 (2023 was £45,060)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0
Net book Value						
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manses are included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manses are built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2023 - £Nil).

11 Analysis of Current Assets

	2023/24 £	2022/23 £
Debtors & Prepayments		
Prepaid Stipends	12,846	10,176
Accrued Income		
Other Debtors & Prepayments	12,728	850
Total Debtors & Prepayments	25,574	11,026
Cash at the bank		
CAF Bank	25,505	32,720
CFB	309,401	294,420
TMCP	48,560	58,306
Total Cash Held	383,466	385,446

12 Analysis of Current Liabilities and Long Term Creditors

	2023/24 £	2022/23 £
Deferred Income from Churches		
Social Security & Other Taxation	5,299	10,789
Other Creditors and Accruals	5,853	4,098
Total Current Liabilities	11,152	14,887

13 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments (2023 - £Nil)

No Contingent Liabilities were identified at 31st August 2024 (2023 - £Nil)

14 Loans

At the 31st August 2024 the Circuit has no Loans (2023 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2023/24

Fund Name	Opening Balance £	Transfers In £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manse in the Circuit
Cash	170,023		476,845	-437,505	-3,328	206,035	Working Capital of the Circuit
Total General Fund	2,535,023	0	476,845	-437,505	-3,328	2,571,035	
Circuit Model Trust Fund							
	58,306		6,878	-16,624		48,560	Circuit Advance Fund - support for Projects
Designated							
Support Fund	6,965	10,000		-7,650		9,315	Support for Churches in response to COVID
Manse Repair Fund	42,315				-6,672	35,643	Funding for property repairs
Minister Removal Fund	9,524					9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,691					1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	7,099					7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	8,551			-3,722		4,829	Funds from Nomansland MC
Wellow	16,788			-3,259		13,529	Funds from Wellow MC
Canada Common	5,824		2,735	-1,395		7,164	Funds from Canada Common MC
Total Designated	153,256	10,000	2,735	-16,026	-6,672	143,293	
Totals - Unrestricted Funds	2,746,585	10,000	486,458	-470,155	-10,000	2,762,888	
Restricted Funds							
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Manse Repair Fund	Dr	-£6,672 being overspend to budget in the year [net of additional rental income]
Support Fund	Cr	£10,000 Agreed additional transfer from General Fund

£3,328

18 Detailed analysis on individual fund movements

2022/23

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	135,778		456,276	-410,911	-11,120	170,023	Working Capital of the Circuit
Total General Fund	2,500,778	0	456,276	-410,911	-11,120	2,535,023	
Circuit Model Trust Fund							
	58,104		1,820	-1,618		58,306	Additional Working Capital of the Circuit
Designated							
Support Fund	13,501			-6,536		6,965	Support for Churches [Support Grant Payments]
Manse Repair Fund	33,545	8,770				42,315	Funding for property repairs
Minister Removal Fund	7,324	2,200				9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,993			-302		1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	6,949	150				7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Support Layworker funding
Nomansland	11,403		199	-3,052		8,551	Funds from Nomansland MC
Wellow	19,403		300	-2,915		16,788	Funds from Wellow MC
Canada Common			7,972	-2,148		5,824	Funds from Canada Common MC
Total Designated	148,617	11,120	8,471	-14,952	0	153,256	
Totals - Unrestricted Funds	2,707,499	11,120	466,567	-427,481	-11,120	2,746,585	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Minister Removal Fund	Cr	£2,200 being un-spent budget in the year
Manse Repair Fund	Cr	-£15,172 being un-spent budget in the year
Mission & Outreach Fund	Cr	£150 being un-spent budget in the year

-£12,822

Incoming funds of £5,686.51 received from the closure of the Canada Common MC Society

19 Chapel Buildings under Circuit Control

The Circuit Meeting act as managing trustees for the following chapel buildings in the Circuit where the local society has closed. The buildings are held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Nomansland Methodist Church

Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP

Insured Value of the Buildings [with Methodist Insurance] = £774,694

Wellow Methodist Church

West Wellow Methodist Church, Maurys Lane, West Wellow, Romsey, Hants, SO51 6DA

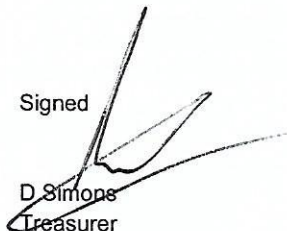
Insured Value of the Buildings [with Methodist Insurance] = £574,075

Canada Common Methodist Church

Canada Common, West Wellow, ROMSEY SO51 6DH

Insured Value of the Buildings [with Methodist Insurance] = £422,572

Signed


D. Simons
Treasurer

Signed

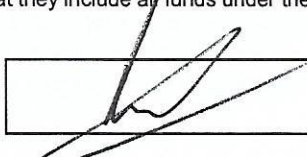

Rev'd Peter Rayson
Superintendent Minister

**Winchester, Eastleigh & Romsey Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31st 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: 03.12.24

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2024 have been presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 6/12/24

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Peter Rayson

Date: 6/12/24

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2024

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2024 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that 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

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.

* Please delete the words in the brackets if they do not apply

- (3) I have / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

** Please circle as appropriate

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

3/12/2024

Accounts

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2023

Governance

The Winchester Eastleigh & Romsey Methodist Circuit is part of the British Methodist Church. An Act of Parliament constitutes the Methodist Church. Its principal governing documents are the Deed of Union 1932 and the Methodist Church Act 1976. These together with other relevant governing documents can be found in The Constitutional Practice and Discipline of the Methodist Church.

The Trustees for Methodist Church Purposes delegate responsibility to the Circuit Meeting for the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist Churches in the Circuit.

Trustee selection methods

All members of the Circuit meeting are trustees of Winchester Eastleigh & Romsey Methodist Circuit. The membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church.

Under the Standing Orders the following are ex officio members of the Circuit Meeting:

1. The Superintendent Minister, all Ministers, Deacons, probationers and persons authorized to serve the Church as Ministers or Deacons appointed to the Circuit
2. Circuit Stewards, appointed annually by the Circuit Meeting.

Standing Orders also prescribe that:

1. Where individuals have particular areas of expertise, for example property or finance matters, they may be appointed to the Circuit Meeting by the Circuit Meeting.
2. The Secretary of the Local Preachers and Worship leaders Meeting is a member of the Circuit Meeting. The Local Preachers and Worship leaders Meeting appoints them to their office.
3. Representatives from each local church, which should include the Senior Church Steward and the Church Treasurer, are members of the Circuit Meeting. Currently each local church is permitted additional members of the Circuit Meeting, based on the membership of each church. The Annual General Church Meeting of the local church appoints Church Stewards. The Church Council of the local church appoints Church Treasurers. Other representatives are elected from the membership of each churches respective Church Council
4. The Circuit Meeting can also choose to include other people to ensure all areas of the life of the Circuit are adequately represented.

A range of guidance for trustees, including "The Role of a Trustee in The Methodist Church", is produced by the Methodist Connexional office and is available on the Methodist Church website.

Structure and decision-making

The Circuit Ministers work as a team sharing responsibilities across the Circuit except that each presbyter has pastoral charge for one or more churches. The Circuit Leadership Team takes day-to-day management decisions.

The Circuit Meeting is the principle decision-making body responsible for the affairs of the Circuit and the development of circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. It meets four times a year.

The Circuit stewards are responsible, with the Superintendent, the Presbyters, and Probationers appointed to the Circuit, for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

~ the Circuit Stewards are responsible for bringing to the invitation committee and/or the Circuit Meeting as appropriate, proposals for invitations to ministers to serve or for presbyters to continue serving in the Circuit, and for conveying such invitations to the presbyters concerned. In the case of initial invitations the circuit stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the District Chair.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2023

Circuit Leadership Team

The Circuit Leadership Team comprises the Superintendent Minister, all other ministers appointed to the Circuit, the Circuit Stewards, the Secretary of the Circuit meeting and the Circuit Treasurer. It meets between Circuit Meetings to:

- ~ discuss the life and work of the Circuit
- ~ formulate recommendations for the Circuit Meeting
- ~ carry out work on behalf of the Circuit meeting, where appropriate.

Circuit Relationships

Winchester Eastleigh & Romsey Methodist Circuit is part of the wider Methodist Connexion and is ultimately accountable to the Methodist Conference. The Methodist Conference stations every Presbyterian. For mutual encouragement and help local Methodist churches are grouped together into Circuits, and the Circuits are then grouped into Districts.

Winchester Eastleigh & Romsey Methodist Circuit is part of the Southampton District. The registered charity number of the Southampton District is 1134386.

Local Preachers and Worship Leaders Meeting.

This meeting consists of Presbyters, Student Ministers, Local Preachers and Worship leaders, who are members of local churches in the Circuit. They meet at least once a quarter to:

- ~ worship together and share fellowship
- ~ consider the state of the work of God in the Circuit and in particular issues of policy affecting the circuit plan of preaching appointments and circuit policy relating to worship
- ~ hold local preacher's accountable for their ministry
- ~ initiate and oversee a programme of continuing development
- ~ consider the suitability of and oversee the training of those who wish to become local preachers, and recommend people to the Circuit Meeting for appointment as local preachers
- ~ Consider the suitability of and training reports about those who wish to become worship leaders and advise the Church Council accordingly.

Through their representatives they send a report to the Circuit Meeting.

Purposes

As part of the wider Methodist Connexion Winchester Eastleigh & Romsey Methodist Circuit share the purposes of the Methodist Church, set out in the Methodist Church Act 1976. They are and have been since the date of union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
2. any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church
3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
4. any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The nature and purposes of Methodist Circuits are prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church as follows:

- ~ The Circuit is the primary unit in which local churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help
- ~ Presbyters, deacons and student ministers are stationed in the Circuit, and local preachers are trained, and admitted and exercise their calling
- ~ The Circuit is responsible for the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local school and colleges, and in ecumenical work in the area including, where appropriate, the support of ecumenical Housing Associations

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2023

~ As the Circuit is a member of the Methodist Missionary Society, it also promotes understanding of and support for the work of the Society to the end that every member may share actively in world mission.

Our Vision and Mission

The Circuit Vision is to enable us all to worship God and, in the power of the Holy Spirit, proclaim the Good News of Jesus Christ.

MISSION STATEMENT OF THE WINCHESTER, EASTLEIGH & ROMSEY CIRCUIT

- We will share fellowship and resources across the circuit.
- We will develop a sense of belonging so that we can build each other up.
- We will encourage churches to experience a wide range of worship and preaching styles.
- We will explore, develop and unlock opportunities for mission in each church so that the Good News of Jesus Christ can be proclaimed.

Religious Activities

Acts of worship and pastoral care. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist churches under its remit. These are open to all people, without charge. The Ministers have pastoral care for these churches. A lay Pastoral Visitor assists the minister at Chandlers Ford Methodist church & a further lay Pastoral Visitor assists the minister who has pastoral responsibility for Romsey and other churches in and around the edge of the New Forest by visiting the elderly, housebound, people in hospital etc. In 2021/22 this staff team was extended by the appointment of three Lay Pastors, who continue to serve the churches at Cadnam, Landlord (and former members of Canada Common and Wellow) and Alresford.

Baptisms, Weddings and Funerals. The Ministers offer baptisms, weddings and funerals at each of the local Methodist churches in the Circuit. These services are available at the discretion of the Minister.

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Work with Children, Youth, and Families in the local Community

By funding two lay workers (one part time and one full time) to focus on working with young people in the local Community the

Circuit supports

the work done in the local churches to

- ~ create and strengthen relationships and help people along their life's journey
- ~ ensure people feel welcome and get a positive experience of Church life
- ~ encourage people to start and continue a journey into faith.

The year 2022/23

The Methodist year that commenced 01/09/2022 started with a service of welcome for the new Superintendent Minister, Rev Peter Rayson. In addition to his Superintendency responsibilities, Peter will also be the minister with pastoral responsibility for the congregations of Wesley Weeke with Kings Somborne and Alresford. The Circuit was also grateful to the Rev Gareth Hill, who agreed to extend his invitation by one further year making this his final year before “sitting down” (the Methodist description used for retirement). There were further changes in that Rev Ruth Fry became the sole minister at Chandlers Ford (having previously been co-minister with the Superintendent Minister who left in August 2022) and she also took over pastoral responsibility for the congregation of Colden Common with Twyford. Finally, Rev Kate Cambridge increased her time to 75% full time equivalent and took pastoral charge of the congregations of St Andrews, Eastleigh and Bishopstoke.

The Circuit meeting in September was advised that two Circuit stewards had stepped down. A vote of thanks was recorded for the service they had given the Circuit. This left the Circuit stewards team with two vacancies and over the year churches were tasked with suggesting replacements, but sadly as the

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2023

year finished no such volunteers has been found, despite a presentation from the Senior Circuit Steward at the subsequent June meeting.

The September Circuit meeting heard that the previous proposal that Wellow church would merge with Romsey was no longer viable and that the church would close. This was agreed and the Circuit would take responsibility for the building going forward.

The September meeting was also delighted to learn that Romsey church was looking to appoint a part time lay worker to mainly work with families and supported their approaching the district for grant funding.

The March meeting noted the retirement of the Circuit Administrator, Marilyn Pack and as she was unable to attend through ill health issued a warm letter of thanks for the many years' service that she had given both this Circuit and the Romsey Circuit before the merger. The June meeting welcomed Sonia Craig as the new part time administrator following an advert for the role and interviews in line with Methodist recruitment requirements.

The Circuit Strategy was reviewed specifically in March at the Circuit meeting and the Superintendent Minister, and the Senior Circuit Steward led the meeting through an update on progress and reflected on the priorities post Covid. This was mainly around the need to focus on growth in spirituality, mission and attendance. This led to a review of the Circuits opportunities in the "New People, New Places" initiative across the connexion and work will continue across the Circuit to identify specific ones with potential input from the District.

The March meeting was also advised that the vacancy for a minister covering Romsey, Cadnam and Landford was not filled in Stationing and would therefore remain unfilled until at least September 2024. In the subsequent June meeting, the Circuit learnt while a fresh profile will be submitted to find a minister in the November stationing round, Rev Kate Cambridge had very kindly agreed to increase her hours to full time for one year and take on pastoral charge of Romsey, Cadnam and Landford churches. She will be supported by the part time lay pastors and the part time lay worker.

The Circuit continues to drive a strong Eco agenda and in particular to achieve EPC rates down to "c" or better in all Circuit manses.

The sale of the chapels at West Wellow and Nomansland are under way but this is a lengthy process and the recruitment of a property steward remains a high priority.

Finally, the year ended with a service of farewell for Rev Gareth Hill as he "stepped down" and moves to South Wales with his wife Joy to start their retirement together.

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2023

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Peter Rayson [Superintendent]

Rev'd Ruth Fry

Rev'd Tim Searle

Rev'd Kate Cambridge

Circuit Stewards

Tim Clifford

John Evans

Mark Downer

Paul Yarrien

Peter Ford

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
Income								
1 Assessments on Churches		-	404,966	-	-	-	-	404,966
2 Donations and Legacies		-	-	-	2,785	-	-	2,785
3 Income from Monetary Investments	4	-	9,670	1,820	-	-	-	11,490
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	41,640	-	-	-	-	41,640
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	456,276	1,820	2,785	0	0	460,881
Expenditure								
People								
10 Salaries and Associated costs	8	-	228,854	-	-	-	-	228,854
11 Staff and Preacher Expenses	6	-	15,750	-	-	-	-	15,750
12 Training and Conferences		-	2,842	-	-	-	-	2,842
Mission								
13 District Assessment & URC M&M fund	8b	-	107,160	-	-	-	-	107,160
14 Grants and Donations		-	-	-	7,608	-	-	7,608
15 Mission & Outreach		-	850	-	-	-	-	850
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	22,387	-	6,910	-	-	29,297
17a Rent Paid		-	-	-	-	-	-	-
18 Property Maintenance		-	12,230	-	-	-	-	12,230
General								
19 Books, Publications, Printing, Postage & Stationery		-	1,239	-	-	-	-	1,239
20 Computer Equipment, Software & Repairs		-	1,034	-	-	-	-	1,034
21 Connexional Assessment & Model Trust Levy		-	-	1,453	-	-	-	1,453
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	11,633	166	-	-	-	11,799
24 Ministers Telephone and Internet		-	3,612	-	-	-	-	3,612
25 Stationing & Removal Expenses		-	600	-	-	-	-	600
26 Other Outgoings		-	800	-	434	-	-	1,234
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	410,911	1,618	14,952	0	0	427,481
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		0	45,365	202	(12,167)	0	0	33,400
32 Transfers between funds	18	-	(11,120)	-	11,120	-	-	-
33 Other gains/(losses)	19	-	-	-	5,686	-	-	5,686
34 Net movement in funds		0	34,245	202	4,639	0	0	39,086
35 Total funds brought forward		2,365,000	135,778	58,104	148,617	-	0	2,707,499
37 Total funds carried forward		2,365,000	170,023	58,306	153,256	0	0	2,746,585

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
Income								
1 Assessments on Churches		-	414,726	-	-	-	-	414,726
2 Donations and Legacies		-	-	-	-	-	-	-
3 Income from Monetary Investments	4	-	1,080	274	-	-	-	1,354
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	37,507	-	-	-	-	37,507
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	453,313	274	0	0	0	453,587
Expenditure								
People								
10 Salaries and Associated costs	8	-	227,171	-	-	-	-	227,171
11 Staff and Preacher Expenses	6	-	14,577	-	-	-	-	14,577
12 Training and Conferences		-	3,420	-	-	-	-	3,420
Mission								
13 District Assessment & URC M&M fund	8b	-	106,120	-	-	-	-	106,120
14 Grants and Donations		-	6,000	3,500	750	-	-	10,250
15 Mission & Outreach		-	-	-	-	-	-	-
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	18,346	-	2,909	-	-	21,255
17a Rent Paid		-	432	-	-	-	-	432
18 Property Maintenance		-	33,014	-	376	-	-	33,390
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,340	-	-	-	-	2,340
20 Computer Equipment, Software & Repairs		-	429	-	-	-	-	429
21 Connexional Assessment & Model Trust Levy		-	-	1,577	-	-	-	1,577
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	10,011	180	-	-	-	10,191
24 Ministers Telephone and Internet		-	4,321	-	-	-	-	4,321
25 Stationing & Removal Expenses		-	6,594	-	-	-	-	6,594
26 Other Outgoings		-	538	-	-	-	-	538
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	434,369	5,257	4,035	0	0	443,661
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net Income/(expenditure)		0	18,944	(4,983)	(4,035)	0	0	9,926
32 Transfers between funds	18	-	4,114	-	(4,114)	-	-	-
33 Other gains/(losses)	19	-	-	-	19,403	-	-	19,403
34 Net movement in funds		0	23,058	(4,983)	11,254	0	0	29,329
35 Total funds brought forward		2,365,000	112,720	63,087	137,363	0	0	2,678,170
37 Total funds carried forward		2,365,000	135,778	58,104	148,617	0	0	2,707,499

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2021/22
	£	£	£	£	£	£	£

Fixed Assets							
Circuit Manses & Equipment	9	2,365,000				2,365,000	2,365,000
Investment properties						0	0
Investments	10					0	0
Total fixed assets		2,365,000	0	0	0	2,365,000	2,365,000

Debtors	11	11,026				11,026	19,102
Loans by the Circuit	14					0	0
Investments with TMCP	11		58,306			58,306	58,104
Central Finance Board Deposits	11	141,163		153,256		294,420	241,667
Cash at Bank and in hand	11	32,720				32,720	39,737
Total current assets		184,909	58,306	153,256	0	396,472	358,610

Current liabilities								
Creditors (due in under 1 year)	12	14,887					14,887	16,111
Grants payable within 2018-19							0	0
Total current liabilities		14,887	0	0	0	0	14,887	16,111
Net current assets/liabilities		170,022	58,306	153,256	0	0	381,585	342,499

Total assets less current liabilities		2,535,022	58,306	153,256	0	0	2,746,585	2,707,499
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Long term liabilities									
(due after more than one year)									
Grants payable after 2018-19								0	0
Loans to the Circuit								0	0
								0	0
Net assets		2,535,022	58,306	153,256	0	0	2,746,585	2,707,499	

Funds of the Circuit									
General Fund (Property)		2,365,000					2,365,000		2,365,000
General Fund (Unrestricted)		170,022					170,022		135,778
Circuit Model Trust Fund (Unrestricted)			58,306				58,306		58,104
Designated Funds (Unrestricted)				153,256			153,256		148,617
Total Unrestricted Funds							2,746,585		2,707,499
Restricted Funds					0		0		0
Endowment Funds						0	0		0
Total Funds	18	2,535,022	58,306	153,256	0	0	2,746,585		2,707,499

Circuit Treasurer

D. SIMONS

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds [Note 16] where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose.

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 £500.

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2023 Total £	2022 Total £
Central Finance Board	9,592.42				9,592.42	1,080
CAF Bank	77.45				77.45	
TMCP		1,820.27			1,820.27	274
Total	9,670	1,820			11,490	1,354

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2023 Total £	2022 Total £
Dorian Grove	20740				20740	14950
Horton Heath					0	6557
Ladywood	19200				19200	16000
Homefield	1700				1700	
Total	41,640				41,640	37,507

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. Three Trustees are employees of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2022/23	2021/22
Number of Trustees	12	11
Total amount	£13,825	£10,264

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2022/23 £	2021/22 £
Independent examiner's or auditors' fees for reporting on the accounts	1920	1920
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2022/23	2021/22
Gross wages, salaries and benefits in kind	£	187,400	183,313
Employer's National Insurance costs	£	12,545	11,686
Pension costs	£	28,909	31,777
Total staff costs	£	228,854	226,776
Average number of employees in the year were:		14	15

The Figures include ministerial stipends, lay worker and administration staff .
The total number of people is 14 - equivalent FTE being 7.15

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial.
The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £27,164 (2022 £30,330)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £1,745 - (2022 £1,745)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £45,060 (2022 was £45,064)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manses £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0

Net book Value

Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manse is included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manse is built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2022 - £Nil).

11 Analysis of Current Assets

	2022/23 £	2021/22 £
Debtors & Prepayments		
Prepaid Stipends	10,176	12,851
Accrued Income		
Other Debtors & Prepayments	850	6,251
Total Debtors & Prepayments	11,026	19,102
Cash at the bank		
CAF Bank	32,721	39,737 **
CFB	294,420	241,667
TMCP	58,306	58,104
Total Cash Held	385,446	339,508

** included £8,090 re Wellow MC received 01/09/22

12 Analysis of Current Liabilities and Long Term Creditors

	2022/23 £	2021/22 £
Deferred Income from Churches		2,166
Social Security & Other Taxation	10,789	12,508
Other Creditors and Accruals	4,098	1,437
Total Current Liabilities	14,887	16,111

13 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments (2022 - £Nil)

No Contingent Liabilities were identified at 31st August 2023 (2022 - £Nil)

14 Loans

At the 31st August 2023 the Circuit has no Loans (2022 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2022/23

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	135,778		456,276	-410,911	-11,120	170,023	Working Capital of the Circuit
Total General Fund	2,500,778	0	456,276	-410,911	-11,120	2,535,023	
Circuit Model Trust Fund							
	58,103.88		1,820	-1,518		58,306	Circuit Advance Fund - support for Projects
Designated							
Support Fund	13,501			-6,536		6,965	Support for Churches in response to COVID
Manse Repair Fund	33,545	8,770.00				42,315	Funding for property repairs
Minister Removal Fund	7,324	2,200.00				9,524	Removal costs for Ministers as required
Training Fund	6,725					6,725	Staff development
Children & Youth Work Fund	1,993			-302		1,691	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	6,949	150.00				7,099	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	11,404		200	-3,052		8,551	Funds from Nomansland MC
Wellow	19,403		300	-2,915		16,788	Funds from Wellow MC
Canada Common			7,972	-2,148		5,824	Funds from Canada Common MC
Total Designated	148,617	11,120	8,472	-14,953	0	153,256	
Totals - Unrestricted Funds	2,707,499	11,120	466,568	-427,482	-11,120	2,746,585	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Minister Removal Fund	Cr	£2,200 being un-spent budget in the year
Manse Repair Fund	Cr	£8,770 being un-spent budget in the year
Mission & Outreach Fund	Cr	£150 being un-spent budget in the year

£11,120

Incoming funds of £5,686.51 received from the closure of the Canada Common MC Society

18 Detailed analysis on individual fund movements - cont./

2021/22

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	112,720		453,313	(434,369)	4,114	135,778	Working Capital of the Circuit
Total General Fund	2,477,720	0	453,313	(434,369)	4,114	2,500,778	
Circuit Model Trust Fund							
	63,087		274	(5,257)		58,104	Additional Working Capital of the Circuit
Designated							
Support Fund	14,251			(750)		13,501	Support for Churches in response to COVID
Manse Repair Fund	33,544					33,544	Funding for property repairs
Minister Removal Fund	11,118				(3,794)	7,324	Removal costs for Ministers as required
Training Fund	7,345				(620)	6,725	Staff development
Children & Youth Work Fund	1,993					1,993	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	5,949	1,000				6,949	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	15,389	0	0	(3,285)	(700)	11,404	Nomansland Project
Wellow	0		19,403			19,403	Funds from Wellow MC
Total Designated	137,363	1,000	19,403	(4,035)	-5,114	148,617	
Totals - Unrestricted Funds							
	2,678,170	1,000	472,990	(443,661)	(1,000)	2,707,499	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Minister Removal Fund	Dr	-£3,794 being overspend vs budget in the year
Training Fund	Dr	-£620 being overspend vs budget in the year
Mission & Outreach Fund	Cr	£1,000 being un-spent budget in the year
Nomansland	Dr	-£700 Circuit Assessment
-£4,114		

Incoming funds being £19,403.08 received from the closure of the Wellow MC Society

19 Chapel Buildings under Circuit Control

The Circuit Meeting act as managing trustees for the following chapel buildings in the Circuit where the local society has closed. The buildings are held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Nomansland Methodist Church

Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP

Insured Value of the Buildings [with Methodist Insurance] = £752,131

Wellow Methodist Church

West Wellow Methodist Church, Maurys Lane, West Wellow, Romsey, Hants, SO51 6DA

Insured Value of the Buildings [with Methodist Insurance] = £517,427

Canada Common Methodist Church

Canada Common, West Wellow, ROMSEY SO51 6DH

Insured Value of the Buildings [with Methodist Insurance] = £408,278

The Canada Common Church Society closed 31st August 2022 with final funds of £5,686.51 transferred to the Circuit in September

Signed


D. Simons
Treasurer

Signed

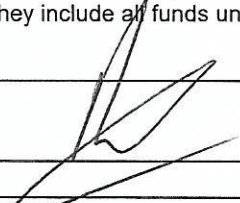

Rev'd Peter Rayson
Superintendent Minister

Winchester, Eastleigh & Romsey Methodist Circuit DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31st August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer



Date: 18.03.24

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2023 been presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 19/3/24

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Peter Rayson

Date: 19/3/24

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2023

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2023 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that

- (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

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.

** Please delete the words in the brackets if they do not apply*

- (3) I have / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

*** Please circle as appropriate*

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

18.3.2024

Accounts

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2022

Governance

The Winchester Eastleigh & Romsey Methodist Circuit is part of the British Methodist Church. An Act of Parliament constitutes the Methodist Church. Its principal governing documents are the Deed of Union 1932 and the Methodist Church Act 1976. These together with other relevant governing documents can be found in The Constitutional Practice and Discipline of the Methodist Church.

The Trustees for Methodist Church Purposes delegate responsibility to the Circuit Meeting for the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist Churches in the Circuit.

Trustee selection methods

All members of the Circuit meeting are trustees of Winchester Eastleigh & Romsey Methodist Circuit. The membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church.

Under the Standing Orders the following are ex officio members of the Circuit Meeting:

1. The Superintendent Minister, all Ministers, Deacons, probationers and persons authorized to serve the Church as Ministers or Deacons appointed to the Circuit
2. Circuit Stewards, appointed annually by the Circuit Meeting.

Standing Orders also prescribe that:

1. Where individuals have particular areas of expertise, for example property or finance matters, they may be appointed to the Circuit Meeting by the Circuit Meeting.
2. The Secretary of the Local Preachers and Worship leaders Meeting is a member of the Circuit Meeting. The Local Preachers and Worship leaders Meeting appoints them to their office.
3. Representatives from each local church, which should include the Senior Church Steward and the Church Treasurer, are members of the Circuit Meeting. Currently each local church is permitted additional members of the Circuit Meeting, based on the membership of each church. The Annual General Church Meeting of the local church appoints Church Stewards. The Church Council of the local church appoints Church Treasurers. Other representatives are elected from the membership of each churches respective Church Council
4. The Circuit Meeting can also choose to include other people to ensure all areas of the life of the Circuit are adequately represented.

A range of guidance for trustees, including "The Role of a Trustee in The Methodist Church", is produced by the Methodist Connexional office and is available on the Methodist Church website.

Structure and decision-making

The Circuit Ministers work as a team sharing responsibilities across the Circuit except that each presbyter has pastoral charge for one or more churches. The Circuit Leadership Team takes day-to-day management decisions.

The Circuit Meeting is the principle decision-making body responsible for the affairs of the Circuit and the development of circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. It meets four times a year.

The Circuit stewards are responsible, with the Superintendent, the Presbyters, and Probationers appointed to the Circuit, for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting.

~ the Circuit Stewards are responsible for bringing to the invitation committee and/or the Circuit Meeting as appropriate, proposals for invitations to ministers to serve or for presbyters to continue serving in the Circuit, and for conveying such invitations to the presbyters concerned. In the case of initial invitations the circuit stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the District Chair.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2022

Circuit Leadership Team

The Circuit Leadership Team comprises the Superintendent Minister, all other ministers appointed to the Circuit, the Circuit Stewards, the Secretary of the Circuit meeting and the Circuit Treasurer. It meets between Circuit Meetings to:

- ~ discuss the life and work of the Circuit
- ~ formulate recommendations for the Circuit Meeting
- ~ carry out work on behalf of the Circuit meeting, where appropriate.

Circuit Relationships

Winchester Eastleigh & Romsey Methodist Circuit is part of the wider Methodist Connexion and is ultimately accountable to the Methodist Conference. The Methodist Conference stations every Presbyterian. For mutual encouragement and help local Methodist churches are grouped together into Circuits, and the Circuits are then grouped into Districts.

Winchester Eastleigh & Romsey Methodist Circuit is part of the Southampton District. The registered charity number of the Southampton District is 1134386.

Local Preachers and Worship Leaders Meeting.

This meeting consists of Presbyters, Student Ministers, Local Preachers and Worship leaders, who are members of local churches in the Circuit. They meet at least once a quarter to:

- ~ worship together and share fellowship
- ~ consider the state of the work of God in the Circuit and in particular issues of policy affecting the circuit plan of preaching appointments and circuit policy relating to worship
- ~ hold local preacher's accountable for their ministry
- ~ initiate and oversee a programme of continuing development
- ~ consider the suitability of and oversee the training of those who wish to become local preachers, and recommend people to the Circuit Meeting for appointment as local preachers
- ~ Consider the suitability of and training reports about those who wish to become worship leaders and advise the Church Council accordingly.

Through their representatives they send a report to the Circuit Meeting.

Purposes

As part of the wider Methodist Connexion Winchester Eastleigh & Romsey Methodist Circuit share the purposes of the Methodist Church, set out in the Methodist Church Act 1976. They are and have been since the date of union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
2. any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church
3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
4. any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The nature and purposes of Methodist Circuits are prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church as follows:

- ~ The Circuit is the primary unit in which local churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help
- ~ Presbyters, deacons and student ministers are stationed in the Circuit, and local preachers are trained, and admitted and exercise their calling
- ~ The Circuit is responsible for the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local school and colleges, and in ecumenical work in the area including, where appropriate, the support of ecumenical Housing Associations

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2022

~ As the Circuit is a member of the Methodist Missionary Society, it also promotes understanding of and support for the work of the Society to the end that every member may share actively in world mission.

Our Vision and Mission

The Circuit Vision is to enable us all to worship God and, in the power of the Holy Spirit, proclaim the Good News of Jesus Christ.

MISSION STATEMENT OF THE WINCHESTER, EASTLEIGH & ROMSEY CIRCUIT

- We will share fellowship and resources across the circuit.
- We will develop a sense of belonging so that we can build each other up.
- We will encourage churches to experience a wide range of worship and preaching styles.
- We will explore, develop and unlock opportunities for mission in each church so that the Good News of Jesus Christ can be proclaimed.

Religious Activities

Acts of worship and pastoral care. The Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the Methodist churches under its remit. These are open to all people, without charge. The Ministers have pastoral care for these churches. Two lay Pastoral Visitors assist the minister at Chandlers Ford Methodist church & a further lay Pastoral Visitor assists the minister who has pastoral responsibility for Romsey and other churches in and around the edge of the New Forest by visiting the elderly, housebound, people in hospital etc. In 2021/22 this staff team was extended by the appointment of three Lay Pastors, who serve the churches at Cadnam, Landlord (and former members of Canada Common and Wellow) and Alresford.

Baptisms, Weddings and Funerals. The Ministers offer baptisms, weddings and funerals at each of the local Methodist churches in the Circuit. These services are available at the discretion of the Minister.

Work with Children, Youth, and Families in the local Community

By funding a lay worker to focus on working with young people in the local Community the Circuit supports

the work done in the local churches to

- ~ create and strengthen relationships and help people along their life's journey
- ~ ensure people feel welcome and get a positive experience of Church life
- ~ encourage people to start and continue a journey into faith.

The year 2021/22

The Circuit strategy of introducing a new role of "Lay Pastor" was given a boost during the year as the three roles designated were all filled and the Circuit welcomed Peter Castle (Wellow, Canada Common and Landford); Susan Parsons (Cadnam) both at the start of the year (September 2021) and then Jon Hughes (Alresford) joined the Circuit staff from the beginning of April 2022.

In Ministerial news, we were pleased to match with the Rev Peter Rayson, who will join the Circuit as Superintendent Minister serving at Wesley Weeke, Kings Somborne and Alresford churches from 1st September 2022. In addition, towards the end of the year, in July, we were delighted to learn that Rev Kate Cambridge would be stationed in the Circuit with effect from 01/09/2022 as she extended her hours to meet the ongoing needs of the Circuit.

The Circuit Strategy was reviewed regularly throughout the year and in addition a specific strategy for Children's work to underpin the work of the Circuit Youth worker was agreed in June 2022.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2022

Sadly during the year there were some churches who needed to change how they would be designated or meet.

The Kings Somborne congregation through their Church Council sought to merge with the congregation at Wesley Weeke and that was agreed at the March 2022 Circuit Meeting. They would continue to worship in Kings Somborne and the ongoing use of the building would support the Messy Church in the village.

The Wellow congregation also voted to stop using the building and would explore options at being a class of the Romsey church and use community buildings in the village.

Finally, sadly Canada Common church voted to cease to meet and held their final service at the end of May 2022. The church building is blest with a graveyard and as such the Circuit will explore options to use the building in a different way.

The Circuit continues to drive a strong Eco agenda and all churches in the Circuit were challenged to hold a "Climate Sunday" during the year, which many did and this brought changes to thinking in churches as to how to conduct themselves. Members of the congregations were also prompted to think about how they could make changes in their lives to meet the climate emergency.

Property challenges remain high on our agenda, and it was with sorrow that we accepted the resignation of Stephanie Roux as our Property Steward. She was thanked for the time and hard work she had given the Circuit. On the back of this, a decision was taken to look at outsourcing the majority of the work to one of the professional firms accredited by the Methodist Connexion and a subgroup of Circuit Stewards was set up to progress this. They would also support churches and ministers with property issues as required.

Finally at the end of then year we said fond farewells to Rev Sue Keegan von Allmen, Rev Bob Kitching and Rev Howard Mellor as they relinquished their ministerial roles within the Circuit. We are grateful to all three for the faithful way they have carried out their roles and responsibilities.

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2022

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Peter Rayson [Superintendent]

Rev'd Gareth Hill

Rev'd Ruth Fry

Rev'd Tim Searle

Rev'd Kate Cambridge

Circuit Stewards

Tim Clifford

John Evans

Julia McKinley

Mark Downer

Paul Yarrien

Peter Ford

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
Income								
1 Assessments on Churches		-	414,726	-	-	-	-	414,726
2 Donations and Legacies		-	-	-	-	-	-	-
3 Income from Monetary Investments	4	-	1,080	274	-	-	-	1,354
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	37,507	-	-	-	-	37,507
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	453,313	274	0	0	0	453,587
Expenditure								
People								
10 Salaries and Associated costs	8	-	227,171	-	-	-	-	227,171
11 Staff and Preacher Expenses	6	-	14,577	-	-	-	-	14,577
12 Training and Conferences		-	3,420	-	-	-	-	3,420
Mission								
13 District Assessment & URC M&M fund	8b	-	106,120	-	-	-	-	106,120
14 Grants and Donations		-	6,000	3,500	750	-	-	10,250
15 Mission & Outreach		-	-	-	-	-	-	-
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	18,346	-	2,909	-	-	21,255
17a Rent Paid		-	432	-	-	-	-	(432)
18 Property Maintenance		-	33,014	-	376	-	-	33,390
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,340	-	-	-	-	2,340
20 Computer Equipment, Software & Repairs		-	429	-	-	-	-	429
21 Connexional Assessment & Model Trust Levy		-	-	1,577	-	-	-	1,577
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	10,011	180	-	-	-	10,191
24 Ministers Telephone and Internet		-	4,321	-	-	-	-	4,321
25 Stationing & Removal Expenses		-	6,594	-	-	-	-	6,594
26 Other Outgoings		-	538	-	-	-	-	538
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	434,369	5,257	4,035	0	0	443,661
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	18,944	(4,983)	(4,035)	0	0	9,926
32 Transfers between funds	18	-	4,114	-	(4,114)	-	-	-
33 Other gains/(losses)	19	-	-	-	19,403	-	-	19,403
34 Net movement in funds		0	23,058	(4,983)	11,254	0	0	29,329
35 Total funds brought forward		2,365,000	112,720	63,087	137,363	0	0	2,678,170
37 Total funds carried forward		2,365,000	135,778	58,104	148,617	0	0	2,707,499

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

	Notes to the accounts	General Fund (Property) £	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £
Income								
1 Assessments on Churches		-	406,882	-	-	-	-	406,882
2 Donations and Legacies		-	3,000	-	-	-	-	3,000
3 Income from Monetary Investments	4	-	226	213	-	-	-	439
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	56,321	-	2,343	-	-	58,664
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	466,429	213	2,343	0	0	468,985
Expenditure								
People								
10 Salaries and Associated costs	8	-	205,391	-	-	-	-	205,391
11 Staff and Preacher Expenses	6	-	4,482	-	-	-	-	4,482
12 Training and Conferences		-	1,180	-	-	-	-	1,180
Mission								
13 District Assessment & URC M&M fund	8b	-	120,706	-	-	-	-	120,706
14 Grants and Donations		-	1,200	-	-	-	-	1,200
15 Mission & Outreach		-	-	-	-	-	-	-
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	21,356	-	2,445	-	-	23,801
17a Rent Paid		-	3,896	-	-	-	-	3,896
18 Property Maintenance		-	20,810	-	-	-	-	20,810
General								
19 Books, Publications, Printing, Postage & Stationery		-	4,020	-	-	-	-	4,020
20 Computer Equipment, Software & Repairs		-	1,231	-	-	-	-	1,231
21 Connexional Assessment & Model Trust Levy		-	-	1,615	-	-	-	1,615
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	7,499	129	-	-	-	7,628
24 Ministers Telephone and Internet		-	3,355	-	-	-	-	3,355
25 Stationing & Removal Expenses		-	5,261	-	-	-	-	5,261
26 Other Outgoings		-	1,252	-	-	-	-	1,252
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	403,559	1,744	2,445	0	0	407,748
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	62,870	(1,531)	(102)	0	0	61,237
32 Transfers between funds		-	(46,754)	-	46,754	-	-	-
33 Other gains/(losses)		-	-	-	14,108	-	-	14,108
34 Net movement in funds		0	16,116	(1,531)	60,760	0	0	75,345
35 Total funds brought forward		2,365,000	96,604	64,618	91,258	-	-	2,617,480
Internal Organisations								
36 Nomansland Church - net	19				(14,655)			(14,655)
37 Total funds carried forward		2,365,000	112,720	63,087	137,363	0	0	2,678,170

Balance Sheet as at 31 August 2022

Notes to the Accounts		General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
Fixed Assets								
Circuit Manse & Equipment	9	2,365,000					2,365,000	2,365,000
Investment properties							0	0
Investments	10						0	0
Total fixed assets		2,365,000	0	0	0	0	2,365,000	2,365,000
Current Assets								
Debtors	11	19,102.00					19,102.00	20,601.00
Loans by the Circuit	14						0.00	0.00
Investments with TMCP	11		58,104.00				58,104.00	63,087.00
Central Finance Board Deposits	11	93,050.00		148,617.00			241,667.00	202,034.00
Cash at Bank and in hand	11	39,737.00					39,737.00	47,140.00
Total current assets		151,889.00	58,104.00	148,617.00	0.00	0.00	358,610.00	332,862.00
Current liabilities								
Creditors (due in under 1 year)	12	16,111.00					16,111.00	19,692.00
Grants payable within 2018-19							0.00	0.00
Total current liabilities		16,111.00	0.00	0.00	0.00	0.00	16,111.00	19,692.00
Net current assets/liabilities		135,778.00	58,104.00	148,617.00	0.00	0.00	342,499.00	313,170.00
Total assets less current liabilities		2,500,778.00	58,104.00	148,617.00	0.00	0.00	2,707,499.00	2,678,170.00
Long term liabilities (due after more than one year)								
Grants payable after 2018-19							0	0
Loans to the Circuit							0	0
Net assets		2,500,778	58,104	148,617	0	0	2,707,499	2,678,170
Funds of the Circuit								
General Fund (Property)		2,365,000					2,365,000	2,365,000
General Fund (Unrestricted)		135,778					135,778	112,618
Circuit Model Trust Fund (Unrestricted)			58,104				58,104	63,087
Designated Funds (Unrestricted)				148,617			148,617	137,465
Total Unrestricted Funds							2,707,499	2,678,170
Restricted Funds					0		0	0
Endowment Funds						0	0	0
Total Funds	18	2,500,778	58,104	148,617	0	0	2,707,499	2,678,170

Signed

Circuit Treasurer

D. S. Jones

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds [Note 16] where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose.

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 £500.

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2022 Total £	2021 Total £
Central Finance Board	1,080				1,080	226
TMCP	274				274	213
Total	1,354	0			1,354	439

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2021 Total £	2021 Total £
Dorian Grove	14950				14950	20195
Horton Heath	6557				6557	20126
Ladywood	16000				16000	16000
Total	37,507				37,507	56,321

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. Three Trustees are employees of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2021/22	2020/21
Number of Trustees	11	6
Total amount	£10,264	£3,185

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	1920	1920
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2021/22	2020/21
Gross wages, salaries and benefits in kind	£	183,313	165,965
Employer's National Insurance costs	£	11,686	10,716
Pension costs	£	31,777	28,710
Total staff costs	£	226,776	205,391
Average number of employees in the year were:		15	12

The Figures include ministerial stipends, lay worker and administration staff salaries.

The total number of people is 15 - equivalent FTE being 7.725

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £30,330 (2021 £26,967)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £1,745 - (2021 £1,743)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £45,064 (2021 was £45,058)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manses £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0
Net book Value						
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manses are included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manses are built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2021 - £Nil).

11 Analysis of Current Assets

	2021/22 £	2020/21 £
Debtors & Prepayments		
Prepaid Stipends	12,851	15,408
Accrued Income		1,422
Other Debtors & Prepayments	6,251	3,771
Total Debtors & Prepayments	19,102	20,601
Cash at the bank		
CAF Bank	39,737 **	47,140
CFB	241,667	202,034
TMCP	58,104	63,087
Total Cash Held	339,508	312,261

** includes £8,090 re Wellow MC received 01/09

12 Analysis of Current Liabilities and Long Term Creditors

	2021/22 £	2020/21 £
Deferred Income from Churches	2,166	244
Social Security & Other Taxation	12,508	12,729
Other Creditors and Accruals	1,437	6,719
Total Current Liabilities	16,111	19,692

13 Capital Commitments and Contingent Liabilities

At the 31st August 2022 there are no capital commitments (2021 - £Nil)

No Contingent Liabilities were identified at 31st August 2022 (2021 - £Nil)

14 Loans

At the 31st August 2022 the Circuit has no Loans (2021 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2021/22

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	112,720		453,313	-434,369	4,114	135,778	Working Capital of the Circuit
Total General Fund	2,477,720	0	453,313	-434,369	4,114	2,500,778	
Circuit Model Trust Fund							
	63,087		274	-5,257		58,104	Additional Working Capital of the Circuit
Designated							
Support Fund	14,251			-750		13,501	Support for Churches in response to COVID
Manse Repair Fund	33,544					33,544	Funding for property repairs
Minister Removal Fund	11,118				-3,794	7,324	Removal costs for Ministers as required
Training Fund	7,345				-620	6,725	Staff development
Children & Youth Work Fund	1,993					1,993	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	5,949	1,000				6,949	Support for Mission and Outreach projects
Layworker Fund	47,774					47,774	Fund set aside to support additional requirements
Nomansland	15,389	0	0	-3,285	-700	11,404	Funds from Nomansland MC
Wellow	0		19,403			19,403	Funds from Wellow MC
Total Designated	137,363	1,000	19,403	-4,035	-5,114	148,617	
Totals - Unrestricted Funds	2,678,170	1,000	472,990	-443,661	-1,000	2,707,499	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Minister Removal Fund	Dr	-£3,794	being overspend vs budget in the year
Training Fund	Dr	-£620	being overspend vs budget in the year
Mission & Outreach Fund	Cr	£1,000	being un-spent budget in the year
Nomansland	Dr	-£700	Circuit Assessment

-£4,114

Incoming funds being £19,403.08 received from the closure of the Wellow MC Society

18 Detailed analysis on individual fund movements - cont./

2020/21

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	96,604		466,429	(403,559)	(46,754)	112,720	Working Capital of the Circuit
Total General Fund	2,461,604	0	466,429	(403,559)	(46,754)	2,477,720	
Circuit Model Trust Fund	64,618		213	(1,744)		63,087	Additional Working Capital of the Circuit
Designated							
Support Fund		14,251				14,251	Support for Churches in response to COVID
Manse Repair Fund	33,544					33,544	Funding for property repairs
Minister Removal Fund	11,118					11,118	Removal costs for Ministers as required
Training Fund	5,725	1,620				7,345	Staff development
Children & Youth Work Fund	1,993					1,993	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	4,949	1,000				5,949	Support for Mission and Outreach projects
Layworker Fund	17,774	30,000				47,774	Fund set aside to support additional requirements
Nomansland	1,500	14,108	2,343	(2,445)	(117)	15,389	Nomansland Project
Sub Total Designated	76,603	60,979	2,343	-2,445	-117	137,363	
Nomansland Church	14,655		3,461	(4,008)	(14,108)	0	Internal organisation closed - to designated account
Total Designated	91,258	60,979	5,804	(6,453)	-14,225	137,363	
Totals - Unrestricted Funds	2,617,480	60,979	472,446	(411,756)	(60,979)	2,678,170	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Support Fund (New)	Cr	£14,251	Funds set aside to support Churches impacted by COVID 19
Layworker Fund	Cr	£30,000	support the Circuit Strategy re Local Pastors
Training Fund	Cr	£1,620	being un-spent budget in the year
Mission & Outreach Fund	Cr	£1,000	being un-spent budget in the year
Nomansland	Dr	-£117	Circuit Assessment
		£46,754	

Nomansland Project - this has not progressed as hoped in part due to the impact of the Pandemic

19 Chapel Buildings under Circuit Control

Nomansland MC

4th December 2019 The Circuit Meeting confirmed Nomansland Methodist Church become an internal organisation of the Circuit.

Financial Activities for the period	2021/22	2020/21
	£	£
4401 Nomansland - donations in		
4402 Nomansland - letting income		3454
4404 Nomansland CFB credit interest		7
Total income	0	3461
6000 Nomansland expenditure		
6001 Nomansland - general expenditure		
6002 Nomansland - property expenditure	3285	3425
Transfer to Circuit Accounts (28.06.21)		14108
Circuit assessment	700	583
Total expenditure	3985	18116
Surplus / Deficit	-3985	-14655

In addition - an internal transfer of £700 has been made to the General Fund to cover Nomansland contribution to the As

Property

The Circuit Meeting act as managing trustees for the church building [Nomansland Methodist Church, Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP]. The church building is held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Insured Value of the Buildings [with Methodist Insurance] = £646,334

Wellow MC

14 June 2022 The Circuit Meeting confirmed West Wellow Methodist Church transfers to the Circuit following Wellow Church Council agreement to close the Society with effect from 31st August 2022

Funds transferred to the Circuit upon closure at 31st August 2022 = **£19,403**

being £ 11,313.48 - received 26/08/22 and £8,089.60 received 01.09.22

Property

The Circuit Meeting act as managing trustees for the church building [West Wellow Methodist Church, Maurys Lane, West Wellow, Romsey, Hants, SO516DA]. The church building is held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Insured Value of the Buildings [with Methodist Insurance] = £517,427

Signed

D Simons
Treasurer

Signed

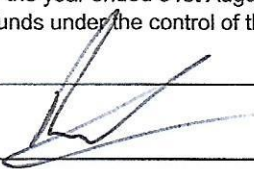
Rev'd Peter Rayson
Superintendent Minister

**Winchester, Eastleigh & Romsey Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31st August 2022 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: 16.1.23

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2022 have presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 23/1/23

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Peter Rayson

Date: 23/1/23

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2022

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2021 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that disclosed

- (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

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.

** Please delete the words in the brackets if they do not apply*

- (3) I have / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

*** Please circle as appropriate*

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

02.02.23

As independent Examiner 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.

page 13 of 14

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the report is limited to those matters set out in the statement below.

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** Please delete the words in the brackets if they do not apply*

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*** Please circle as appropriate*

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

02.02.23

Accounts

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2021

Governance

The Winchester Eastleigh & Romsey Methodist Circuit is part of the British Methodist Church. An Act of Parliament constitutes the Methodist Church. Its principal governing documents are the Deed of Union 1932 and the Methodist Church Act 1976. These together with other relevant governing documents can be found in The Constitutional Practice and Discipline of the Methodist Church.

The Trustees for Methodist Church Purposes delegate responsibility to the Circuit Meeting for the effective deployment of the resources of ministry, which include people, property and finance as they relate to the Methodist Churches in the Circuit.

Trustee Selection Methods

All members of the Circuit Meeting are trustees of Winchester Eastleigh & Romsey Methodist Circuit. The membership of the Circuit Meeting is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church.

Under the Standing Orders the following are ex officio members of the Circuit Meeting:

1. The Superintendent Minister, all Ministers, Deacons, probationers and persons authorized to serve the Church as Ministers or Deacons appointed to the Circuit
2. Circuit Stewards, appointed annually by the Circuit Meeting.

Standing Orders also prescribe that:

1. Where individuals have particular areas of expertise, for example property or finance matters, they may be appointed to the Circuit Meeting by the Circuit Meeting.
2. The Secretary of the Local Preachers and Worship leaders Meeting is a member of the Circuit Meeting. The Local Preachers and Worship leaders Meeting appoints them to their office.
3. Representatives from each local church, which should include a Church Steward (normally the Senior Church Steward) and the Church Treasurer, are members of the Circuit Meeting. Currently each local church is permitted additional members of the Circuit Meeting, based on the membership of each church. The Annual Church Meeting of the local church appoints Church Stewards in larger churches – the Church Council fulfils this function in churches.

The Church Council of the local church appoints Church Treasurers. Other representatives are elected from the membership of each church by their respective Church Council.

4. The Circuit Meeting can also choose to include other people to ensure all areas of the life of the Circuit are adequately represented.

A range of guidance for trustees, including "The Role of a Trustee in The Methodist Church", is produced by the Methodist Connexional office and is available on the Methodist Church website.

Structure and Decision-making

The **Circuit Ministers** work as a team sharing responsibilities across the Circuit except that each presbyter has pastoral charge for one or more churches. The Circuit Leadership Team takes day-to-day management decisions.

The **Circuit Meeting** is the principle decision-making body responsible for the affairs of the Circuit and the development of circuit policy. It also acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. It meets four times a year.

The **Circuit Stewards** are responsible, with the Superintendent, the Presbyters, and Probationers appointed to the Circuit, for the spiritual and material well-being of the Circuit, and for upholding and acting upon the decisions of the Circuit Meeting. The Circuit Stewards are responsible for bringing to the Invitation Committee and/or the Circuit Meeting as appropriate, proposals for invitations to ministers to serve or for presbyters to continue serving in the Circuit, and for conveying such invitations to the presbyters concerned. In the case of initial invitations the Circuit Stewards are responsible for conducting, on behalf of the Circuit, negotiations with ministers initiated by the District Chair.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2021

Circuit Leadership Team

The Circuit Leadership Team comprises the Superintendent Minister, all other ministers appointed to the Circuit, the Circuit Stewards, the Secretary of the Circuit meeting and the Circuit Treasurer. It meets between Circuit Meetings to:

- ~ discuss the life and work of the Circuit
- ~ formulate recommendations for the Circuit Meeting
- ~ carry out work on behalf of the Circuit meeting, where appropriate.

Circuit Relationships

Winchester Eastleigh & Romsey Methodist Circuit is part of the wider Methodist Connexion and is ultimately accountable to the Methodist Conference. The Methodist Conference stations every Presbyter. For mutual encouragement and help local Methodist churches are grouped together into Circuits, and the Circuits are then grouped into Districts. Winchester Eastleigh & Romsey Methodist Circuit is part of the Southampton District. The registered charity number of the Southampton District is 1134386.

Local Preachers and Worship Leaders Meeting.

This meeting consists of Presbyters, Student Ministers, Local Preachers and Worship leaders, who are members of local churches in the Circuit. They meet at least once a quarter to:

- ~ worship together and share fellowship
- ~ consider the state of the work of God in the Circuit and in particular issues of policy affecting the Circuit Plan of preaching appointments and circuit policy relating to worship
- ~ hold Local Preachers accountable for their ministry
- ~ initiate and oversee a programme of continuing development
- ~ consider the suitability of and oversee the training of those who wish to become Local Preachers, and recommend people to the Circuit Meeting for appointment as Local Preachers
- ~ consider the suitability of and training reports about those who wish to become Worship Leaders and advise the local Church Council accordingly.

Through their representatives they send a report to the Circuit Meeting.

Purposes

As part of the wider Methodist Connexion, Winchester Eastleigh & Romsey Methodist Circuit share the purposes of the Methodist Church, set out in the Methodist Church Act 1976. They are and have been since the date of union the advancement of:

1. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
2. any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church
3. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church
4. any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The nature and purposes of Methodist Circuits are prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church as follows:

- ~ The Circuit is the primary unit in which local churches express and experience their interconnexion in the Body of Christ, for purposes of mission, mutual encouragement and help
- ~ Presbyters, deacons and student ministers are stationed in the Circuit, and Local Preachers are trained, and admitted and exercise their calling
- ~ The Circuit is responsible for the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local school and colleges, and in ecumenical work in the area including, where appropriate, the support of ecumenical Housing Associations
- ~ As the Circuit is a member of the Methodist Missionary Society, it also promotes understanding of and support for the work of the Society to the end that every member may share actively in world mission.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2021

Our Vision and Mission

The Circuit Vision is to enable us all to worship God and, in the power of the Holy Spirit, proclaim the Good News of Jesus Christ.

MISSION STATEMENT OF THE WINCHESTER, EASTLEIGH & ROMSEY CIRCUIT

- We will share fellowship and resources across the circuit.
- We will develop a sense of belonging so that we can build each other up.
- We will encourage churches to experience a wide range of worship and preaching styles.
- We will explore, develop and unlock opportunities for mission in each church so that the Good News of Jesus Christ can be proclaimed.

Religious Activities

Acts of worship and pastoral care. The Circuit produces a quarterly preaching Plan to ensure regular acts of worship take place at each of the Methodist churches under its remit. These are open to all people, without charge. The Ministers have pastoral care for these churches. Two lay Pastoral Visitors assist the minister at Chandlers Ford Methodist church and a further lay Pastoral Visitor assists the minister who has pastoral responsibility for Romsey and other churches in and around the edge of the New Forest by visiting the elderly, housebound, people in hospital etc.

Baptisms, Weddings and Funerals. The Ministers offer baptisms, weddings and funerals at each of the local Methodist churches in the Circuit. These services are available at the discretion of the Minister.

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Work with Children, Youth, and Families in the local Community

By funding a lay worker to focus on working with young people in the local Community the Circuit supports the work done in the local churches to

- ~ create and strengthen relationships and help people along their life's journey
- ~ ensure people feel welcome and get a positive experience of Church life
- ~ encourage people to start and continue a journey into faith.

The year 2020/21

The significant staffing events of the Methodist year happened at the start and end of the Methodist year. In September 2020 Rev Ruth Fry started her new role in Eastleigh and Chandlers Ford Methodist churches, Rev Kate Cambridge started serving as the Minister for Bishopstoke Methodist church, Rev Howard Mellor started his one year as the Minister for Wesley Weeke and Kings Somborne and finally Rev Adrian Roux agreed to be the Minister for Alresford Methodist church.

Then at the end of the Methodist year two major events happened. Firstly, the Superintendent Minister, Rev Sue Keegan von Allmen, asked to curtail her appointment at the end of the following Methodist year, that is 31st August 2022. The Circuit Stewards agreed to this request with sadness but knowing that this was the right decision for Sue.

In addition, in August, we were advised that Rev Moses Agyam, who had agreed in late 2020 to join the Ministerial team to take responsibility for Wesley Weeke and Kings Somborne Methodist churches, would not be joining us from the beginning of September. This was a difficult piece of news to take as much time and dedication had been shown in planning housing and office accommodation to meet his needs and the local churches and the Circuit were looking forward to the ministry that he could offer us all. We were blest by Rev Howard Mellor agreeing to serve a further year as a Supernumerary Minister with pastoral responsibility for Wesley Weeke and Kings Somborne. We are also grateful that Rev Gareth Hill agreed to the Circuit's request to extend his appointment at the Romsey and Forest Edge churches so that the Circuit would only need to submit two profiles to the Methodist stationing committee in the following month.

Winchester, Eastleigh & Romsey Methodist Circuit; Report to the Charity Commissioners for the year ended 31st August 2021

The ongoing implications of not being able to physically meet for much of this year involved continued rethinking of how we function and engage as a church. We're pleased that many of the ways we worshipped together or supported our local communities started back up, some in familiar ways but others in new formats which reflected the ongoing realities of the pandemic.

On some occasions churches were closed and moved to an online worshipping community. Great innovation was seen, and worship services were recorded, live streamed and delivered via zoom as local Leadership Teams sought to support their congregations. A weekly Circuit Service at Home was produced and the name of the minister or Local Preacher responsible was incorporated in the Preaching Plan. Notices were delivered by email or, as restrictions allowed, delivered by hand.

Once the re-opening of buildings was allowed the Circuit Leadership Team became the body through which all Risk assessments needed to be channelled and agreed before the services and other limited meetings could take place. Several churches with rural congregations did not reopen until the spring and another was only able to take tentative steps towards re-opening during late July and August. The Circuit has continued to offer support to those in leadership in those churches as they look to their future.

New events and projects also featured and these included:-

- Romsey Methodist Church hosting an exhibition around "Creation" which included panels by a textile artist together with works from the local community.
- Churches across the Circuit designating a chosen Sunday as "Climate Sunday" where the service would focus on our response as Christians to the Climate Emergency.
- Bishopstoke Methodist Church initiated a "Christmas Tree Trail" around the local community which used the encouragement to meet outside to allow Christmas celebrations to continue.
- St Andrews Methodist Church in Eastleigh held a "Eggciting Easter party" to bring together young families across the local area.

Financially the closure of buildings has had a big impact throughout the year. Regular meetings of all Church Treasurers have taken place and the importance of the circuit and church reserve policies has been of great benefit.

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

FOR THE YEAR ENDED - 31 AUGUST 2021

Winchester, Eastleigh & Romsey Methodist Circuit

Registered Charity - Charity Registration number

1134173

Southampton

District

Circuit no

26/02

Ministers

Rev'd Sue Keegan von Allmen [Superintendent]
Rev'd Gareth Hill
Rev'd Ruth Fry
Rev'd Tim Searle
Rev'd Bob Kitchen
Rev'd Kate Cambridge
Rev'd Howard Mellor

Circuit Stewards

Tim Clifford
Diane Pugh
John Evans
Mark Downer
Julia McKinley
Peter Ford
Ruth Johnson

Circuit Treasurer

Don Simons

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

	Notes to the accounts	General Fund (Property)	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£	£
Income								
1 Assessments on Churches		-	406,882	-	-	-	-	406,882
2 Donations and Legacies		-	3,000	-	-	-	-	3,000
3 Income from Monetary Investments	4	-	226	213	-	-	-	439
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	-	-	-	-
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	56,321	-	2,343	-	-	58,664
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	466,429	213	2,343	0	0	468,985
Expenditure								
People								
10 Salaries and Associated costs	8	-	205,391	-	-	-	-	205,391
11 Staff and Preacher Expenses	6	-	4,482	-	-	-	-	4,482
12 Training and Conferences		-	1,180	-	-	-	-	1,180
Mission								
13 District Assessment & URC M&M fund	8b	-	120,706	-	-	-	-	120,706
14 Grants and Donations		-	1,200	-	-	-	-	1,200
15 Mission & Outreach		-	-	-	-	-	-	-
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	21,356	-	2,445	-	-	23,801
17a Rent Paid		-	3,896	-	-	-	-	3,896
18 Property Maintenance		-	20,810	-	-	-	-	20,810
General								
19 Books, Publications, Printing, Postage & Stationery		-	4,020	-	-	-	-	4,020
20 Computer Equipment, Software & Repairs		-	1,231	-	-	-	-	1,231
21 Connexional Assessment & Model Trust Levy		-	-	1,615	-	-	-	1,615
22 Examiners Fees	7	-	1,920	-	-	-	-	1,920
23 Legal & Professional fees		-	7,499	129	-	-	-	7,628
24 Ministers Telephone and Internet		-	3,355	-	-	-	-	3,355
25 Stationing & Removal Expenses		-	5,261	-	-	-	-	5,261
26 Other Outgoings		-	1,252	-	-	-	-	1,252
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	403,559	1,744	2,445	0	0	407,748
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	62,870	(1,531)	(102)	0	0	61,237
32 Transfers between funds		-	(46,754)	-	46,754	-	-	-
33 Other gains/(losses)		-	-	-	14,108	-	-	14,108
34 Net movement in funds		0	16,116	(1,531)	60,760	0	0	75,345
35 Total funds brought forward		2,365,000	96,604	64,618	91,258	-	-	2,617,480
Internal Organisations								
36 Nomansland Church - net	19				(14,655)			(14,655)
37 Total funds carried forward		2,365,000	112,720	63,087	137,363	0	0	2,678,170

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

	Notes to the accounts	General Fund (Property)	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£	£	£
Income								
1 Assessments on Churches		-	415,200	-	-	-	-	415,200
2 Donations and Legacies		-	-	-	-	-	-	-
3 Income from Monetary Investments	4	-	1,093	554	-	-	-	1,647
4 Income from Investment Properties		-	-	-	-	-	-	-
5 Capital Receipts		-	-	-	-	-	-	-
6 Grants received	18	-	-	-	1,500	-	-	1,500
7 Other Charitable Income		-	-	-	-	-	-	-
8a Other Trading Income - lettings	5	-	7,510	-	-	-	-	7,510
8b - Other		-	-	-	-	-	-	-
9 Total Income		0	423,803	554	1,500	0	0	425,857
Expenditure								
People								
10 Salaries and Associated costs	8	-	235,238	-	-	-	-	235,238
11 Staff and Preacher Expenses	6	-	10,866	-	-	-	-	10,866
12 Training and Conferences		-	1,065	-	-	-	-	1,065
Mission								
13 District Assessment & URC M&M fund	8b	-	116,983	-	-	-	-	116,983
14 Grants and Donations		-	1,000	-	-	-	-	1,000
15 Mission & Outreach		-	-	-	-	-	-	-
16 Children & Youth Work		-	-	-	-	-	-	-
Property								
17 Property Insurance & Utility costs		-	21,900	-	-	-	-	21,900
18 Property Maintenance		-	19,551	-	-	-	-	19,551
General								
19 Books, Publications, Printing, Postage & Stationery		-	2,705	-	-	-	-	2,705
20 Computer Equipment, Software & Repairs		-	861	-	-	-	-	861
21 Connexional Assessment & Model Trust Levy		-	-	1,646	-	-	-	1,646
22 Examiners Fees	7	-	2,190	-	-	-	-	2,190
23 Legal & Professional fees		-	4,341	-	-	-	-	4,341
24 Ministers Telephone and Internet		-	4,752	-	-	-	-	4,752
25 Stationing & Removal Expenses		-	300	-	-	-	-	300
26 Other Outgoings		-	1,297	132	-	-	-	1,429
27 Depreciation	9	-	-	-	-	-	-	-
28 Total Expenditure		0	423,049	1,778	0	0	0	424,827
29 Gains/(losses) on monetary investments		-	-	-	-	-	-	-
30 Gains/(losses) on investment properties		-	-	-	-	-	-	-
31 Net income/(expenditure)		0	754	(1,224)	1,500	0	0	1,029
32 Transfers between funds		-	(6,684)	-	6,684	-	-	-
33 Other gains/(losses)		-	-	-	-	-	-	-
34 Net movement in funds		0	(5,930)	(1,224)	8,184	0	0	1,029
35 Total funds brought forward		2,365,000	102,534	65,843	68,419	-	-	2,601,796
Internal Organisations								
36 Nomansland Church - net receipts	19				14,655			14,655
37 Total funds carried forward		2,365,000	96,604	64,618	91,258	0	0	2,617,480

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	9	2,365,000				2,365,000	2,365,000
Investment properties						0	0
Investments	10					0	0
Total fixed assets		2,365,000	0	0	0	2,365,000	2,365,000

Current Assets

Debtors	11	20,601				20,601	15,022
Loans by the Circuit	14					0	0
Investments with TMCP	11		63,087			63,087	64,618
Central Finance Board Deposits	11	64,671		137,363		202,034	156,409
Cash at Bank and in hand	11	47,140				47,140	34,088
Total current assets		132,412	63,087	137,363	0	332,862	270,137

Current liabilities

Creditors (due in under 1 year)	12	19,692		0		19,692	17,657
Grants payable within 2018-19						0	0
Total current liabilities		19,692	0	0	0	19,692	17,657
Net current assets/liabilities		112,720	63,087	137,363	0	313,170	252,480

Total assets less current liabilities		2,477,720	63,087	137,363	0	2,678,170	2,617,480
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Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
						0	0
Net assets		2,477,720	63,087	137,363	0	2,678,170	2,617,480

Funds of the Circuit

General Fund (Property)		2,365,000				2,365,000	2,365,000
General Fund (Unrestricted)		112,720				112,720	96,604
Circuit Model Trust Fund (Unrestricted)			63,087			63,087	64,618
Designated Funds (Unrestricted)				137,363		137,363	91,258
Total Unrestricted Funds						2,678,170	2,617,480
Restricted Funds					0	0	0
Endowment Funds						0	0
Total Funds	18	2,477,720	63,087	137,363	0	2,678,170	2,617,480

Signed

Circuit Treasurer

D. Simon

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Funds

The funds held constitute:

General Funds 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.

Designated funds [Note 16] where the Circuit Meeting has designated funds for a defined purpose.

Restricted funds which are held for a specific purpose .

There are no Endowment funds.

Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies**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.

Incoming Resources

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.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

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.

VAT

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

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 £500.

The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £465,000. No depreciation is provided on the building 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 property has been reviewed for impairment..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

The prepayment included in the accounts is mainly in respect of the Ministers' Stipend

Creditors

Creditors include sundry expenses received in August.

4 Income from monetary investments

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2021 Total £	2020 Total £
Central Finance Board	226				226	1093
TMCP	213				213	554
Total	439	0			439	1,647

5 Other trading activities**a) Manse on short-term let**

	Unrestricted £	Circuit Model Trust Fund £	Designated £	Restricted £	2021 Total £	2020 Total £
Dorian Grove	20195				20195	7510
Horton Heath	20126				20126	0
Ladywood	16000				16000	0
Total	56,321				56,321	7,510

b) no other activities to report**6 Trustees and Key Personnel**

The Superintendent of the Circuit, other presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered Key Personnel. The Superintendent chairs meetings of the CLT and Circuit Meeting. The members of the Circuit Meeting are the Trustees of the Circuit. Stipends, employer's NI, employer's pension contributions and other expenses of the presbyters are paid by the Circuit. One Trustee is the employee of the Circuit.

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	6	16
Total amount	£3,185	£8,813

Expense payments primarily relate to reimbursement for travel and computing costs

7 Fees for examination or audit of the accounts

	2020/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	1920	2190
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

8 Stipends, Salaries and other Employee costs

a) Staff Costs paid during the year were:

		2020/21	2019/20
Gross wages, salaries and benefits in kind	£	165,965	184,605
Employer's National Insurance costs	£	10,716	14,725
Pension costs	£	28,710	35,909
Total staff costs	£	205,391	235,239
Average number of employees in the year were:		12	13

The Figures include ministerial stipends, lay worker and administration staff salaries.

The total number of people is 12 - equivalent FTE being 6.3

No minister, deacon, or employee received benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. The Holiday year end is 31st August.

All of the ministers and deacons are members of the Methodist Ministers Pension Scheme (MMPS). This is a defined benefits scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the church. For simplicity, when dealing with National Insurance and Pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body. Contributions to this scheme total £26,967 (2020 £34,262)

Lay Workers are contractual employees and have the option of joining a pension scheme which the Circuit has arranged under the Nest scheme. This is a defined contribution scheme. Contributions for the year totalled £1743 - (2020 £1,647)

b) Ministerial Costs - URC Presbyter

The Circuit has a URC presbyter, contracted under an LEP agreement, and makes a contribution towards the URC Church ministerial costs (M&M Fund) of £45,058 (2020 was £ 44,647)

9 Tangible Fixed Assets

Cost or Valuation

	Land £	Manse £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under construction £	Total £
Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

9 Tangible Fixed Assets - cont./

Accumulated Depreciation - straight line basis

	Land £	Manses £	Other Buildings £	Fixtures, Fittings and Equipment £	Payments on account and assets under constructio n £	Total £
Balance brought fwd.	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Revaluations (+/-)	0	0	0	0	0	0
Disposals (-)	0	0	0	0	0	0
Transfers (+/-)	0	0	0	0	0	0
Balance carried fwd.	0	0	0	0	0	0

Net book Value

Balance brought fwd.	465,500	1,899,500	0	0	0	2,365,000
Balance carried fwd.	465,500	1,899,500	0	0	0	2,365,000

The manses are included at valuation either from a professional unconnected valuer(s) or insurance property documentation at August 2015.

The valuation of the residential land is that on which the manses are built.

10 Investment Assets

The Circuit has no investment properties or other investment assets. (2020 - £Nil).

11 Analysis of Current Assets

	2020/21 £	2019/20 £
Debtors & Prepayments		
Prepaid Stipends	15,408	12,333
Accrued Income	1,422	1,422
Other Debtors & Prepayments	3,771	1,267
Total Debtors & Prepayments	20,601	15,022
Cash at the bank		
CAF Bank	47,140	25,248
CFB	202,034	151,112
TMCP	63,087	64,618
TSB [Nomansland]	0	8,840
CFB [Nomansland]	0	5,297
Total Cash Held	312,261	255,115

12 Analysis of Current Liabilities and Long Term Creditors

	2020/21 £	2019/20 £
Deferred Income from Churches	244	244
Social Security & Other Taxation	12729	10493
Other Creditors and Accruals	6719	6920
Total Current Liabilities	19692	17657

13 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are no capital commitments (2020 - £Nil)

No Contingent Liabilities were identified at 31st August 2021 (2020 - £Nil)

14 Loans

At the 31st August 2021 the Circuit has no Loans (2020 - £Nil)

15 Post balance Sheet Events

There were no post balance sheet events.

16 Legal Form

The Charity is a Public Benefit entity.

The Charity is constituted under Parliamentary Act and is Registered as a Religious Organisation with the Charities Commission

17 The Trustees consider that there are currently no material uncertainties about the Charities ability to continue to function.

18 Detailed analysis on individual fund movements

2020/21

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	96,604		466,429	(403,559)	(46,754)	112,720	Working Capital of the Circuit
Total General Fund	2,461,604	0	466,429	(403,559)	(46,754)	2,477,720	
Circuit Model Trust Fund							
	64,618		213	(1,744)		63,087	Additional Working Capital of the Circuit
Designated							
Support Fund		14,251				14,251	Support for Churches in response to COVID
Manse Repair Fund	33,544					33,544	Funding for property repairs
Minister Removal Fund	11,118					11,118	Removal costs for Ministers as required
Training Fund	5,725	1,620				7,345	Staff development
Children & Youth Work Fund	1,993					1,993	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	4,949	1,000				5,949	Support for Mission and Outreach projects
Layworker Fund	17,774	30,000				47,774	Fund set aside to support additional requirements
Nomansland	1,500	14,108	2,343	(2,445)	(117)	15,389	Nomansland Project
Sub Total Designated	76,603	60,979	2,343	(2,445)	(117)	137,363	
Nomansland Church	14,655		3,461	(4,008)	(14,108)	0	Internal organisation closed - to designated account
Total Designated	91,258	60,979	5,804	(6,453)	(14,225)	137,363	
Totals - Unrestricted Funds	2,617,480	60,979	472,446	(411,756)	(60,979)	2,678,170	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Support Fund (New)	Cr	£14,251	Funds set aside to support Churches impacted by COVID 19
Layworker Fund	Cr	£30,000	support the Circuit Strategy re Local Pastors
Training Fund	Cr	£1,620	being un-spent budget in the year
Mission & Outreach Fund	Cr	£1,000	being un-spent budget in the year
Nomansland	Dr	-£117	Circuit Assessment
		£46,754	

Nomansland Project - this has not progressed as hoped in part due to the impact of the Pandemic

18 Detailed analysis on individual fund movements - cont./

2019/20

Fund Name	Opening Balance £	Transfers in £	Incoming Funds £	Funds Expended £	Transfers out £	Closing Balance £	Purpose of Fund
Unrestricted							
General							
Property	2,365,000					2,365,000	Value of Manses in the Circuit
Cash	102,534		423,803	(423,049)	(6,684)	96,604	Working Capital of the Circuit
Total General Fund	2,467,534	0	423,803	(423,049)	(6,684)	2,461,604	
Circuit Model Trust Fund	65,843		554	(1,778)		64,618	Additional Working Capital of the Circuit
Designated							
Manse Repair Fund	32,095	1,449				33,544	Funding for property repairs
Minister Removal Fund	8,618	2,500				11,118	Removal costs for Ministers as required
Training Fund	3,990	1,735				5,725	Staff development
Children & Youth Work Fund	1,993					1,993	Support Children and Youth Work of the Circuit
Mission & Outreach Fund	3,949	1,000				4,949	Support for Mission and Outreach projects
Layworker Fund	17,774					17,774	Fund set aside to support additional requirements
Nomansland Project	0		1,500			1,500	Grant Funds received to support Nomansland Project**
Sub Total Designated	68,419	6,684	1,500	0	0	76,603	
Nomansland Church		14,567	3,969	(3,881)		14,655	Mission at Nomansland Church
Total Designated	68,419	21,251	5,469	(3,881)	0	91,258	
Totals - Unrestricted Funds	2,601,796	21,251	429,826	(428,708)	(6,684)	2,617,480	
Restricted Funds							
						-	
						-	
						-	
						-	
						-	
						-	
Totals	-	-	-	-	-	-	

The reason for transfer between funds as follows:-

Manse Repair Fund	Cr	£1,449	being un-spent budget in the year
Minister Removal Fund	Cr	£2,500	being un-spent budget in the year
Training Fund	Cr	£1,735	being un-spent budget in the year
Mission & Outreach Fund	Cr	£1,000	being un-spent budget in the year

** Nomansland Project - Funds of £1,500 received but not yet applied to the project as this has not yet commenced due to Covid 19 restrictions

19 Internal Organisation - Nomansland Church

4th December 2019 The Circuit Meeting confirmed Nomansland Methodist Church become an internal organisation of the Circuit. 28th June 21 TSB and CFB accounts in the name of Nomansland were closed with funds transferred to the respective Circuit Accounts at CAF Bank and CFB. Funds remain held as designated to Nomansland whilst the Circuit Meeting determines the next steps.

Financial Activities for the period	2020/21 [01/09/20 - 28/06/21]	2019/20 [04/12/19 - 31/08/20]
	£	£
4401 Nomansland - donations in		1140
4402 Nomansland - letting income	3454	2379
4404 Nomansland CFB credit interest	7	26
4405 Nomansland Gift Aid		424
Total income	3461	3969
6000 Nomansland expenditure		
6001 Nomansland - general expenditure		375
6002 Nomansland - property expenditure	3425	2571
6003 Nomansland - donations out		410
Transfer to Circuit Accounts (28.06.21)	14108	
Circuit assessment	583	525
Total expenditure	18116	3881
Surplus / Deficit	-14655	88

	Opening Balance -	Income	Expenditure	Closing balance	Adjustments
	£	£	£	£	£
Nomansland Church	14655	3,461	18,116	0	

Includes £583 circuit assessment

Nomansland Church Balance Sheet

Cash	£0
Debtor	
Total assets	£0
Accrual	
Starting balances	£14,655
Deficit	-£14,655
Total	£0

Closed - transferred to Circuit Accounts 28.06.21

Transactions post transfer to Circuit Accounts 28.06 - 31.08

	Dr	Cr
6005 Property Utilities		£457.16
6005 Property Quinquennial		£1,296.00
6000 Insurance Methodist Insurance		£692.25
4402 Letting Income Pre School		£2,342.93
	£2,445.41	£2,342.93
6004 Circuit Assessment Circuit Assessment	£116.68	internal transfer

Property

The Circuit Meeting act as managing trustees for the church building [Nomansland methodist Church, Forest Road, Nomansland, Salisbury, Wilts. SP5 2BP]. The church building is held on Model Trusts and the custodian trustees, holding legal title for the property are the Trustees for Methodist Church Purposes (TMCP).

Insured Value of the Buildings [with Methodist Insurance] = £646,334

Signed

D Simons
Treasurer

Signed

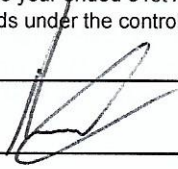
Susan Keegan von Almen

**Winchester, Eastleigh & Romsey Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31st August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer



Date: 25.2.22

Name of Treasurer

Don Simons

Address

Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ending 31st August 2021 have presented to the Circuit Meeting at it's meeting on:-
and were approved.

Date: 24/3/22

Signature of the Chair of
the meeting



Name of the Chair of the
meeting

Rev'd Susan Keegan von Allmen

Date: 24/3/22

Independent Examiner's Report to the Trustees of the

Winchester, Eastleigh & Romsey Methodist Circuit

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

2021

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31st August 2021 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 independent examination is needed.

As independent Examiner 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.

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the 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 that disclosed

- (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

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.

** Please delete the words in the brackets if they do not apply*

- (3) I have / have not** obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

*** Please circle as appropriate*

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

1 March 2014

Winchester, Eastleigh & Romsey Methodist Circuit

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 and the report is limited to those matters set out in the statement below.

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 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

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** Please circle as appropriate

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

1 March 2014

Winchester, Eastleigh & Romsey Methodist Circuit

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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

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** Please circle as appropriate

Name of independent examiner

David Gamblin ACA

Signature

Relevant Professional qualification of examiner

ICAEW

Name of firm (where appropriate)

David Gamblin Chartered Accountants

Address

71 The Hundred
ROMSEY
SO51 8BZ

Date

1 March 2024

RESERVES POLICY

Report on behalf of

WINCHESTER, EASTLEIGH & ROMSEY

Circuit Meeting

To

SOUTHAMPTON

District

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charity Commission guidance in CC19.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report

- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion

- (v) Our Report is attached overleaf →

To be completed by Receiving Body

The

Southampton

District received the RESERVES POLICY of

Winchester, Eastleigh & Romsey

Circuit Meeting

Policy accepted and acknowledgement sent to the trustees

YES ☐ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

District

Signatures

Date.....

RESERVES POLICY of

WINCHESTER, EASTLEIGH & ROMSEY METHODIST CIRCUIT

1.	General Funds held at Y/E 31/08/2021	£313,170
2.	Restricted Funds held "	£NIL
3.	Endowment Funds held "	£NIL

4. Reserves policy for General Funds

Funds held at 31st Aug 2021 as follows:

CAF Bank	£47,140
CFB	£202,034
TMCP	£63,087
Total cash balances held	£312,261
Year-end accruals re net debtors/ creditors	£909
Net Funds held	£313,170

Contingency Reserve: we aim to hold £103,000, in cash within our general funds, to cover the risk of an adverse impact on the Circuit's commitments which may be caused by unforeseen changes to revenue &/or costs. [This equates to approximately 3 months expenditure].

In addition, Designated funds held for specific purposes as determined by the Circuit Meeting, totalled £137,363 as follows:

Support Fund	£14,251
Manse Maintenance	£33,544
Removal Fund	£11,118
Training Fund	£7,345
Children & Youth Work	£1,993
Mission & Outreach	£5,949
Layworker Fund	£47,774
Nomansland	£15,389

An amount of £50,000 is available for Mission as directed by the Circuit Meeting or to support approved Grants received from Circuit Churches. The balance of £22,807 is Working Capital – to cover day to day cash flow requirements [including predicted budget shortfall in subsequent years to enable delivery of the Circuit Strategy].

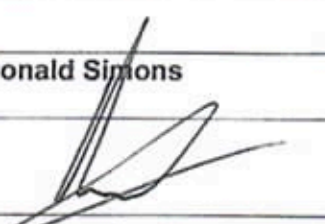
5. Policy for Restricted Funds

N/A

6. Terms relating to Endowment Funds held

N/A

This Reserves Policy has been approved by WINCHESTER, EASTLEIGH & ROMSEY Circuit Meeting

Treasurer	Trustee
Full name Donald Simons	Full Name Rev S Keegan von Allmen
Signature 	Signature Susan Keegan von Allmen
Date: 24.3.2022	Date: 24/3/2022