

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.

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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 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.

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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.

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.

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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

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

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

Total assets less current liabilities		2,477,720	63,087	137,363	0	0	2,678,170	2,617,480
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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		0
Total Funds	18	2,477,720	63,087	137,363	0	0	2,678,170		2,617,480

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 £	Manses £	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 requirments
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

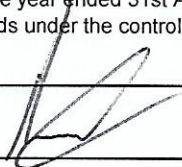
Susan Keegan von Almen

**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

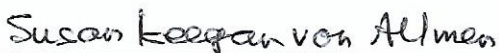
Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

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 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

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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

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 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