

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.

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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 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

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~ 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.

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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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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:
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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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- (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