

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.

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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

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- 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.

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- 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.

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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

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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

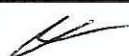
Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

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	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	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	11,152	14,887
Net current assets/liabilities		206,035	48,560	143,293	0	397,888	381,585
Total assets less current liabilities		2,571,035	48,560	143,293	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	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	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 £	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 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

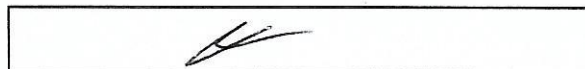
Woodley Dene
Braishfield Road
ROMSEY
SO51 7NZ

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