

UPPER THAMES METHODIST CIRCUIT

England & Wales · Charity number 1134231

Details

Status Registered

Legal form Previously excepted

Registered 2010-02-09

Register [View on the Charity Commission register](#)

Contact

Address 1 Garraways
Royal Wootton Bassett
Swindon
SN4 8LT

Phone 01793 849241

Email circuitadmin@upperthamescircuit.org.uk

Website www.upperthamescircuit.org.uk

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: Providing opportunity for members of the public and members of The Methodist Church to worship and share their christian faith in accordance with the doctrinal standards and the discipline of the Methodist ChurchThe provision of sacred space for prayer and contemplationInvolved with projects within the communitySupporting other charities in the UK and overseas financially and with prayer

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Gloucestershire
- Oxfordshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£144,637	£180,693	-	-
2023-08-31	£126,685	£269,878	-	-
2022-08-31	£144,945	£166,648	-	-
2021-08-31	£399,647	£283,030	-	-
2020-08-31	£217,055	£260,307	-	-

Trustees

Name	Role	Appointed
Rev Shirlyn Toppin	Chair	2021-09-01
ADAM VINCENT LONGHURST		2024-02-19
Adrian John German		2017-09-01
BRIAN ANTHONY DAVIES		
Gillian Griffiths		2021-09-01
Hazel Laura Elizabeth Garnell		2021-09-01
Ian Duncan Brodie		2013-09-01
Jane Ann Louise Phoenix-Stone		2014-09-25
John Stuart DIXON		2017-09-01
Louise Patricia Sheppard		2025-03-11
Lynne Annette Culling		2022-02-10
Margaret Roberts		2021-03-01
Mark Frederick Dowling		2020-09-01
PATRICIA MARIAN CLITHEROE		2015-12-01
Pamela Mullin		2023-09-01
Peter McAuley		2021-09-01
ROBERT JOHN YOUE		2022-09-01
RUTH GERALDINE COOPER		2012-04-05
Rachel Mary Dowling		2024-09-01
Rev Ian Mead		2025-09-01
Rev Sarah Catherine Simpson		2018-09-27
Robin Timothy Phoenix-Stone		2021-09-01
Sylvia June Freemantle		2018-10-16
Wendy Eileen Smith		2023-09-01

UPPER THAMES METHODIST CIRCUIT

England & Wales - Charity number 1134231

Accounts



THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

Upper Thames Methodist Circuit

Registered Charity - Registration number

1134231

Bristol District No / Circuit No 007 / 23

Ministers

Rev Shirlyn Toppin
Rev Clive Deverell
Rev Sarah Simpson
Rev Joseph Ribeiro

Circuit Stewards

Ms Jenny Corkett
Mrs. Shelia Knowles
Mr. Peter McAuley

Circuit Finance Officer

Mrs Margaret Flood

Upper Thames Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

Welcome to the Upper Thames Methodist Circuit's Annual Report for the year ending 31st August 2024.

Aims and organisation

The Upper Thames Circuit works to support its local churches in developing the vision which God has given for ministry & discipleship and mission & outreach which is: "To grow in the love of God, to preach the gospel of Christ, and, empowered by the Holy Spirit, to reach out to others." The Circuit has a willingness to face challenge and change, whilst retaining our evangelical identity, firmly standing on a Bible base. A new initiative in 2016 supports our churches working in conjunction with the Joint Public Issues team to pursue an agenda concerned with social justice and change.

Review of the year

This has been the third year for our Superintendent Minister, Rev Shirlyn Toppin.

The Circuit continues to look for ways to structure itself more effectively and to practically and financially support social justice and inclusivity.

There has been the Circuit Administrator/Finance Officer in post from the beginning of September 2023. We have also appointed (paid) a Safeguarding Officer as from 1st January 2024. Rev Dr Joseph Ribeiro joined the Circuit 1 September 2023

Property expenditure for both Manses has continued throughout the year due to the need update and refurbish the Superintendent's manse and to bring the newly purchased manse in Highworth up to standard.

Income Trends

Circuit income is primarily drawn from the annual assessments paid by the circuit churches. The rental income relates to the rental of one manse.

Expenditure Trends

44% of expenditure is the Circuit contribution to the District and Connexion (including a levy on the sale of property), of which a significant part is used to fund the work of the wider Methodist Church.

Fund Balances

As at 31 August 2024, total reserves amounted to £586,896. All funds held were unrestricted.

As at 31 August 2024 the net current assets of the Circuit were £586,896.

Prior year accounts included 2 properties (Manses). These are owned by the MMT and therefore these have now been removed from the accounts.

Upper Thames Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 (FRS 102).

Full Name of Charity: Upper Thames Methodist Circuit

Registration Charity Number: 1134231

Date of registration: 9th February 2010

Main communication address: Royal Wootton Bassett Methodist Church, Rope Yard,
Royal Wootton Bassett, Swindon, SN4 7BS

The members of the Upper Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Shirlyn Toppin (Superintendent) Rev Clive Deverell Rev Sarah Simpson Rev Dr Joseph Ribeiro
Circuit Lay Employees	
Circuit Stewards	Ms Jenny Corkett Mr. Peter McAuley Mrs. Shelia Knowles
GDPR	Mrs. Jane Phoenix-Stone
Circuit Property Secretary	Mr Robin Phoenix-Stone
Circuit Administrator	Mrs Margaret Flood
Circuit Finance Officer	Mrs Margaret Flood

Upper Thames Methodist Circuit

Aims and organisation

Charity objective is to act as a resource provider within an area surrounding Swindon known as the Upper Thames Methodist Circuit which is part of the Methodist Church of Great Britain.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Bristol District and is also accountable to the Methodist Conference.

The following Methodist Churches and organisations are linked to the circuit:

Braydon Methodist Church
Highworth Methodist Church
Purton Methodist Church
Shrivenham and Longcot Methodist Church
Royal Wootton Bassett Methodist Church
Cricklade United Church
West Swindon and Lydiard Tregoze Church Partnership

Upper Thames Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Upper Thames Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Upper Thames Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full assessment payments from churches. At the year end the Circuit held £586,896 in unrestricted funds. No restricted funds were held.

Plans for 2024-2025

Circuit financial plans for the coming year have been prepared on the basis that there are a) 2 full time ordained staff with anticipated cost of living stipend increases, b) a part time Circuit administrator and finance officer, c) a similar assessment paid to the district as in 2022-2023. d) churches to still be subsidised by the Circuit for their assessments.

Whilst the churches' assessments have been calculated to cover the Circuit's anticipated expenditure, income levels and reserves of the churches will be kept under regular review so that any need for assistance from the Circuit can be identified and discussed at an early stage.

Approved by

Rev S Toppin



M Flood (Circuit Finance Officer)

Upper Thames Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP 2023-24

MINISTERS

Rev Shirlyn Toppin (Superintendent)
Rev Clive Deverell
Rev Sarah Simpson
Rev Dr Joseph Ribeiro

SUPERNUMERARY MINISTERS

Rev Margaret Livingstone
Rev Jan Partridge
Rev Don Symonds

LAYWORKERS

CIRCUIT STEWARDS

Sheila Knowles
Peter McAuley
Jenny Corkett

CIRCUIT REPRESENTATIVES

Adrian German (Local Preachers' secretary)
Jane Phoenix-Stone (GDPR)
Jenny Corkett (EDI)
Robin Phoenix-Stone (Property Secretary)

CIRCUIT CHURCH REPRESENTATIVES

Braydon

Simon Dubber
Susan Barrett

Cricklade

Nicola Arthurs
John Youe
Margaret Roberts

Highworth

Peter McAuley
Hazel Garnell
Tricia Clitheroe
Lynne Culling

Purton

Brian Davies
Sylvia Freemantle

Shrivenham

Wendy Smith
Ian Brodie
Stella Tidmarsh

Royal Wootton Bassett

Barry Scott
Ruth Cooper
John Dixon
Gillian Griffiths

West Swindon

Mark Dowling

Independent Examiner's Report to the Trustees of Upper Thames Methodist Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 11 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Plumb ACA
Haines Watts Swindon Limited
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date 16 June 2025

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
1 Donations and legacies		282					282
2 Income from monetary investments		7,488	16,030				23,518
3 Income from investment properties							0
4 Assessments on Churches		109,425					109,425
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		11,412					11,412
8 Total income		128,607	16,030	-	-	-	144,637
Expenditure							
9 Grants and donations		1,000					1,000
10 Salaries and associated costs		96,051					96,051
11 Property maintenance		9,673					9,673
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		33,300	15,222				48,522
14 Depreciation							0
15 Office expenses							0
16 Other outgoings		25,447					25,447
17 Total charitable expenditure		165,471	15,222	0	0	0	180,693
18 Gains/(losses) on monetary investments			547				547
19 Gains/(losses) on properties							0
20 Net income/(expenditure)		-36,864	1,355	0	0	0	-35,509
21 Transfers between funds		40,000	- 40,000				0
22 Other gains/(losses)			92,338				92,338
23 Net movement in funds		3,136	53,693	0	0	0	56,829
24 Total funds brought forward		215,457	314,610				530,067
25 Total funds carried forward		218,593	368,303	-	-	-	586,896

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

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
	£	£	£	£	£	£
Income						
1 Donations and legacies						0
2 Income from monetary investments	5,460	8,809				14,269
3 Income from investment properties						0
4 Assessments on Churches	103,348					103,348
5 Capital Receipts						0
6 Grants received						0
7 Other charitable income	9,068					9,068
8 Total income	117,876	8,809	-	-	-	126,685
Expenditure						
9 Grants and donations						0
10 Salaries and associated costs	57,762					57,762
11 Property maintenance	38,531					38,531
12 Connexional assessment & model trust levy						0
13 District Assessment & Levy	32,640	87,882				120,522
14 Depreciation						0
15 Office expenses						0
16 Other outgoings	43,330	525				43,855
17 Total charitable expenditure	172,263	88,407	0	0	0	260,670
18 Gains/(losses) on monetary investments	-	254				-254
19 Gains/(losses) on MMT properties	23,179	253,561				276,740
20 Net income/(expenditure)	-31,208	173,709	0	0	0	142,501
21 Transfers between funds	50,000	- 50,000				0
22 Other gains/(losses)						
23 Net movement in funds	18,792	123,709	0	0	0	142,501
24 Total funds brought forward	196,410	191,156				387,566
25 Total funds carried forward	215,202	314,865	-	-	-	530,067

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						0	0
Investment properties						0	0
Investments						0	0
Total fixed assets	0	0	0	0	0	0	0
Current Assets							
Debtors	7,889					7,889	7,619
Loans by the Circuit	0					0	0
Investments with TMCP		7,226				7,226	6,679
TMCP		361,077				361,077	307,931
Central Finance Board Deposits	168,628					168,628	161,385
Cash at Bank and in hand	43,676					43,676	51,607
Total current assets	220,193	368,303	0	0	0	588,496	535,221
Current liabilities							
Creditors (due in under 1 year)	1,600					1,600	5,154
Grants payable within 2018-19						0	0
Total current liabilities	1,600	0	0	0	0	1,600	5,154
Net current assets/liabilities	218,593	368,303	0	0	0	586,896	530,067
Total assets less current liabilities	218,593	368,303	0	0	0	586,896	530,067
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	218,593	368,303	0	0	0	586,896	530,067
Funds of the Circuit							
General Fund (Unrestricted)	218,593					218,593	215,457
Circuit Model Trust Fund (Unrestricted)		368,303				368,303	314,610
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						586,896	530,067
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	218,593	368,303	0	0	0	586,896	530,067

Signed



12-Jun-25

Circuit Treasurer

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**Upper Thames Methodist Circuit
31 August 2024**

Notes to the Accounts

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. No Cash Flow Statement is included as permitted by (SORP) FRS 102.

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. Restricted funds which are held for a narrower 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.

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

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Upper Thames Methodist Circuit
31 August 2024**

Notes to the Accounts *(continued)*

4 Payment to Trustees

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	4	2
Total amount	£2,389	£3,613

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2023/24 £	2022/23 £
Independent examiner's or auditors' fees for reporting on the accounts	1,500	1,400
Other fees (e.g.: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2023/24	2022/23
Gross wages, salaries and benefits in kind	£ 74,690	45,451
Employer's National Insurance costs	£ 6,005	3,762
Pension costs	£ 15,356	8,549
Total staff costs	£ 96,051	57,762

Average number of full-time equivalent employees in the year were:

3	2
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7 Capital Commitments and Contingent Liabilities

At the 31st August 2024 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

Upper Thames Methodist Circuit
31 August 2024

Notes to the Accounts *(continued)*

8 Tangible Fixed Assets

Cost or valuation

	Land £	Manse £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	0	0	0		0
Additions						
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	0	0	0		0

Accumulated depreciation

Balance brought forward				0		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward		0	0	0		0

Net book value

Brought forward	0	0	0	0		0
Carried forward	0		0	0		0

9 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

10 Analysis of restricted and designated funds

2023-24

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
	0	0	0		0	
Totals						
	0	0	0		0	

""Comparative analysis of restricted and designated funds 2022-2023

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
	0	0	0		0	
Totals						
	0	0	0		0	

UPPER THAMES METHODIST CIRCUIT

England & Wales - Charity number 1134231

Accounts



THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

Upper Thames Methodist

Circuit

Registered Charity - Registration number

1134231

Bristol

District No / Circuit No

007 / 23

Ministers

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Circuit Finance Officer

Mrs Margaret Flood

Upper Thames Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

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Review of the year

This has been the second year for our Superintendent Minister, Rev Shirlyn Toppin.

The Covid-19 epidemic continued to underpin a reduction in income from offerings and lettings. Although churches were re-opened, numbers attending remain reduced. Lettings re-uptake remains a challenge.

The Circuit continues to look for ways to structure itself more effectively and to practically and financially support social justice and inclusivity.

There have been only the Circuit Administrator in post from the end of September 2022. We have no second minister replacement for 2022/23.

Property expenditure for Manses shows an increase due to the need update and refurbish the Superintendent's manse and to bring the newly purchased manse up to standard.

During the year, the Circuit applied for permission to sell two manses and purchase a new strategically placed manse and also upgrade an existing manse.

Income Trends

Circuit income is primarily drawn from the annual assessments paid by the circuit churches. The rental income relates to the rental of one manse.

Expenditure Trends

44% of expenditure is the Circuit contribution to the District and Connexion (including a levy on the sale of property), of which a significant part is used to fund the work of the wider Methodist Church.

Fund Balances

As at 31 August 2023, total reserves amounted to £1,514,633. All funds held were unrestricted.

As at 31 August 2023 the net current assets of the Circuit were £389,016.

Upper Thames Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

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Full Name of Charity: Upper Thames Methodist Circuit

Registration Charity Number: 1134231

Date of registration: 9th February 2010

Main communication address: Royal Wootton Bassett Methodist Church, Rope Yard,
Royal Wootton Bassett, Swindon, SN4 7BS

The members of the Upper Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Shirlyn Toppin (Superintendent) Rev Clive Deverell Rev Sarah Simpson
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Circuit Lay Employees

Circuit Stewards	Mrs Jane Phoenix-Stone Mrs Sheila Knowles
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Circuit Property Secretary	Mr Robin Phoenix-Stone
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Circuit Administrator	Mrs Margaret Flood
Circuit Finance Officer	Mrs Margaret Flood

Upper Thames Methodist Circuit

Aims and organisation

Charity objective is to act as a resource provider within an area surrounding Swindon known as the Upper Thames Methodist Circuit which is part of the Methodist Church of Great Britain.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

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The Circuit is part of the Bristol District and is also accountable to the Methodist Conference. The following Methodist Churches and organisations are linked to the circuit:

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Highworth Methodist Church
Purton Methodist Church
Shrivenham and Longcot Methodist Church
Royal Wootton Bassett Methodist Church
Cricklade United Church
West Swindon and Lydiard Tregoze Church Partnership

Upper Thames Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Upper Thames Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Upper Thames Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full assessment payments from churches. At the year end the Circuit held £???? in unrestricted funds. No restricted funds were held.

Upper Thames Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP 2022-23

MINISTERS

Rev Shirlyn Toppin (Superintendent)
Rev Clive Deverell
Rev Sarah Simpson

SUPERNUMERARY MINISTERS

Rev Margaret Livingstone
Rev Jan Partridge
Rev Don Symonds

LAYWORKERS

CIRCUIT STEWARDS

Jane Phoenix-Stone (GDPR)
Sheila Knowles (Safeguarding Officer)
Adrian German (Local Preacher Secretary)
Robin Phoenix-Stone (Circuit Property Secretary)
Jenny Corkett (EID Training Officer)

CIRCUIT CHURCH REPRESENTATIVES

Braydon

Simon Dubber
Susan Barrett

Cricklade

Nicola Arthurs
John Youe
Margaret Roberts

Highworth

Peter McAuley
Hazel Garnell
Tricia Clitheroe
Lynne Culling

Purton

Brian Davies
Sylvia Freemantle

Shrivenham

Wendy Smith
Ian Brodie
Stella Tidmarsh

Royal Wootton Bassett

Barry Scott
Ruth Cooper
John Dixon
Lisa Williams
Gillian Griffiths

West Swindon

Mark Dowling

Plans for 2023-2024

Circuit financial plans for the coming year have been prepared on the basis that there are a) 2 full time ordained staff with anticipated cost of living stipend increases, b) a part time Circuit administrator and finance officer, c) a similar assessment paid to the district as in 2021-2022. d) churches to still be subsidised by the Circuit for their assessments.

Whilst the churches' assessments have been calculated to cover the Circuit's anticipated expenditure, income levels and reserves of the churches will be kept under regular review so that any need for assistance from the Circuit can be identified and discussed at an early stage.

The manses in Highworth and Abbey Meads have now been sold and a new manse better suited to the required standard of accommodation for ministers in Highworth has been purchased. Upgrading work on the new Highworth manse has been necessary and the upgrade of the manse in Royal Wootton Bassett is continuing.

Approved by

Rev S Toppin



.....

M Flood (Circuit Finance Officer)



.....

Independent Examiner's Report to the Trustees of Upper Thames Methodist Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 11 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Plumb ACA
Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date 22 June 2024

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
Income							
1	Donations and legacies						0
2	Income from monetary investments	5,460	8,809				14,269
3	Income from investment properties						0
4	Assessments on Churches	103,348					103,348
5	Capital Receipts						0
6	Grants received						0
7	Other charitable income	9,068					9,068
8	Total income	117,876	8,809	-	-	-	126,685
Expenditure							
9	Grants and donations						0
10	Salaries and associated costs	57,762					57,762
11	Property maintenance	38,531					38,531
12	Connexional assessment & model trust levy						0
13	District Assessment & Levy	32,640	87,882				120,522
14	Depreciation						0
15	Office expenses						0
16	Other outgoings	52,538	525				53,063
17	Total charitable expenditure	181,471	88,407	0	0	0	269,878
18	Gains/(losses) on monetary investments		-	254			-254
19	Gains/(losses) on properties	-	251,408	253,561			2,153
20	Net income/(expenditure)	-315,003	173,709	0	0	0	-141,294
21	Transfers between funds	50,000	-	50,000			0
22	Other gains/(losses)						0
23	Net movement in funds	-265,003	123,709	0	0	0	-141,294
24	Total funds brought forward	1,464,771	191,156				1,655,927
25	Total funds carried forward	1,199,768	314,865	-	-	-	1,514,633

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

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
Income						
1 Donations and legacies	880					880
2 Income from monetary investments	469	864				1,333
3 Income from investment properties						0
4 Assessments on Churches	129,350					129,350
5 Capital Receipts						0
6 Grants received						0
7 Other charitable income	13,382					13,382
8 Total income	144,081	864	-	-	-	144,945
Expenditure						
9 Grants and donations	12,100					12,100
10 Salaries and associated costs	84,077					84,077
11 Property maintenance	8,029					8,029
12 Connexional assessment & model trust levy						0
13 District Assessment & Levy	35,220	7,047				42,267
14 Depreciation						0
15 Office expenses	1,568					1,568
16 Other outgoings	18,063	544				18,607
17 Total charitable expenditure	159,057	7,591	0	0	0	166,648
18 Gains/(losses) on monetary investments		- 1,156				-1,156
19 Gains/(losses) on properties	196,213					196,213
20 Net income/(expenditure)	181,237	-7,883	0	0	0	173,354
21 Transfers between funds						0
22 Other gains/(losses)						
23 Net movement in funds	181,237	-7,883	0	0	0	173,354
24 Total funds brought forward	1,283,534	199,039				1,482,573
25 Total funds carried forward	1,464,771	191,156	-	-	-	1,655,927

Balance Sheet as at 31 August 2023

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022/23 £	Totals 2021/22 £
Fixed Assets							
Circuit Manses & Equipment	984,566					984,566	1,268,361
Investment properties						0	0
Investments						0	0
Total fixed assets	984,566	0	0	0	0	984,566	1,268,361
Current Assets							
Debtors	7,619					7,619	7,074
Loans by the Circuit	0					0	0
Investments with TMCP		6,679				6,679	6,934
TMCP		307,931				307,931	184,222
Central Finance Board Deposits	161,385					161,385	146,662
Cash at Bank and in hand	51,607					51,607	44,124
Total current assets	220,611	314,610	0	0	0	535,221	389,016
Current liabilities							
Creditors (due in under 1 year)	5,154					5,154	1,450
Grants payable within 2018-19						0	0
Total current liabilities	5,154	0	0	0	0	5,154	1,450
Net current assets/liabilities	215,457	314,610	0	0	0	530,067	387,566
Total assets less current liabilities	1,200,023	314,610	0	0	0	1,514,633	1,655,927
Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
Net assets	1,200,023	314,610	0	0	0	1,514,633	1,655,927
Funds of the Circuit							
General Fund (Unrestricted)	1,200,023					1,200,023	1,464,771
Circuit Model Trust Fund (Unrestricted)		314,610				314,610	191,156
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						1,514,633	1,655,927
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	1,200,023	314,610	0	0	0	1,514,633	1,655,927

Signed

MR Flood

Circuit Treasurer

M. R. Flood

Upper Thames Methodist Circuit
31 August 2023

Notes to the Accounts

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. No Cash Flow Statement is included as permitted by (SORP) FRS 102.

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. Restricted funds which are held for a narrower 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 insurance values. 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.

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

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Upper Thames Methodist Circuit
31 August 2023

Notes to the Accounts *(continued)*

4 Payment to Trustees

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

Trustee expenses

	2022/23	2021/22
Number of Trustees	2	2
Total amount	£3,613	£4,607

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2022/23 £	2021/22 £
Independent examiner's or auditors' fees for reporting on the accounts	1,400	1,300
Other fees (e.g.: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2022/23	2022
Gross wages, salaries and benefits in kind	£ 45,451	64,691
Employer's National Insurance costs	£ 3,762	5,464
Pension costs	£ 8,549	13,922
Total staff costs	£ 57,762	84,077

Average number of full-time equivalent employees in the year were:

	2	3
--	---	---

7 Capital Commitments and Contingent Liabilities

At the 31st August 2023 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2023.

Upper Thames Methodist Circuit
31 August 2023

Notes to the Accounts *(continued)*

8 Tangible Fixed Assets

Cost or valuation

	Land £	Manse £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,268,361	0	0		1,268,361
Additions		535,810				535,810
Revaluations (+/-)						
Disposals (-)		(819,605)				(819,605)
Transfers * (+/-)						
Balance carried forward	0	984,566	0	0		984,566

Accumulated depreciation

Balance brought forward				00		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward		0	0	0		0

Net book value

Brought forward	0	1,268,361	0	0		1,268,361
Carried forward	0	984,566	0	0		984,566

9 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

10 Analysis of restricted and designated funds

2022-23

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
	0	0	0		0	
Totals	0	0	0		0	

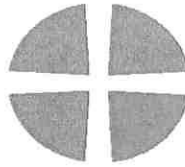
****Comparative analysis of restricted and designated funds 2021-2022

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
	0	0	0		0	
Totals	0	0	0		0	

UPPER THAMES METHODIST CIRCUIT

England & Wales - Charity number 1134231

Accounts



THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

Upper Thames Methodist

Circuit

Registered Charity - Registration number

1134231

Bristol

District No / Circuit No

007 / 23

Ministers

Rev Shirlyn Toppin

Rev Clive Deverell

Rev Sarah Simpson

Circuit Stewards

Mrs Jane Phoenix-Stone (GDPR)

Mr Mike Ostime

Mrs Sheila Knowles (Safeguarding Officer)

Mr Adrian German (Local Preachers' Secretary)

Mr Robin Phoenix-Stone (Convenor of Circuit Resources Network)

Circuit Treasurer

Mr Mike Ostime

Upper Thames Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

Welcome to the Upper Thames Methodist Circuit's Annual Report for the year ending 31st August 2022.

Aims and organisation

The Upper Thames Circuit works to support its local churches in developing the vision which God has given for ministry & discipleship and mission & outreach which is: "To grow in the love of God, to preach the gospel of Christ, and, empowered by the Holy Spirit, to reach out to others." The Circuit has a willingness to face challenge and change, whilst retaining our evangelical identity, firmly standing on a Bible base. A new initiative in 2016 supports our churches working in conjunction with the Joint Public Issues team to pursue an agenda concerned with social justice and change. There are regular Circuit Bible Studies and Study Days.

Review of the year

This has been the first year for our new Superintendent Minister, Rev Shirlyn Toppin. During the year, the Circuit Office relocated to Royal Wootton Bassett Methodist Church

The Covid-19 epidemic continued to underpin a reduction in income from offerings and lettings. Although churches were re-open for most of the year, numbers attending remain reduced. Lettings re-uptake remains a challenge. Sadly, one of our ecumenical Circuit churches has agreed to close and dissolve its partnership.

The Circuit continues to look for ways to structure itself more effectively and to practically and financially support social justice and inclusivity. A £10,000 donation was made to the Methodist Church Pensions Reserves Fund.

Lay employees were substantially reduced from last year with only the Circuit Administrator in post from the end of September 2021. We have no second minister replacement for 2022/23 and, due to lack of applicants, have been unable to recruit a Part-Time Lay Pastoral Assistant.

Property expenditure for Manses shows an increase due to the need to catch up with quinquennials in the post-Covid period and the moving expenses for an outgoing minister.

At the end of the year, the Circuit agreed to apply for permission to sell two manses, then purchase a new strategically placed manse and also upgrade an existing manse.

Income Trends

Circuit income is primarily drawn from the annual assessments paid by the circuit churches. These payments were originally reduced by an average of 14% for 2021-2022 to just the expected Circuit expenditure whilst taking into account the continuing impact of Covid on the churches' finances. However, the payments from two of the churches were further reduced due to their particular financial circumstances. The rental income relates to the rental of two manses.

Expenditure Trends

Stipend expenditure has increased each financial year in line with conference approved increases. The same increase has been applied to the salaries of the lay employees.

31.36% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. This included a donation from the Circuit of £10,000 to the Methodist Church Pensions Reserves Fund.

Fund Balances

As at 31 August 2022, total reserves amounted to £1,655,927. All funds held were unrestricted.

As at 31 August 2022 the net current assets of the Circuit were £387,000.

Upper Thames Methodist Circuit

Aims and organisation

Charity objective is to act as a resource provider within an area surrounding Swindon known as the Upper Thames Methodist Circuit which is part of the Methodist Church of Great Britain.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

The teaching of Christianity through sermons, courses and small groups.

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Provision of chaplaincy services to the local university and other institutions.

Public Benefit

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Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

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A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Bristol District and is also accountable to the Methodist Conference.

The following Methodist Churches and organisations are linked to the circuit:

Braydon Methodist Church
Highworth Methodist Church
Purton Methodist Church
Shrivenham and Longcot Methodist Church
Royal Wootton Bassett Methodist Church
Cricklade United Church
Christ The Servant, Abbey Meads Local Ecumenical Partnership
West Swindon and Lydiard Tregoze Church Partnership

Upper Thames Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ.

Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

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- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
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- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Upper Thames Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Upper Thames Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manse and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full assessment payments from churches. At the year end the Circuit held £1,655,927 in unrestricted funds. No restricted funds were held.

Plans for 2022-2023

Circuit financial plans for the coming year have been prepared on the basis that there remains a) 1 full time ordained staff with anticipated cost of living stipend increases, b) a part time lay employee, c) a part time Circuit administrator, d) a reduction in the assessment paid to the district such that on average an 8% assessment decrease has been requested from the circuit churches.


Whilst the churches' assessments have been calculated to cover the Circuit's anticipated expenditure, income levels and reserves of the churches will be kept under regular review so that any need for assistance from the Circuit can be identified and discussed at an early stage.

The planned appointment of a new lay employee post (covering Highworth/Shrivenham) from Sept 2022 did not go ahead. Alternative posts will be discussed and will be very much dependant on the level of available finances from the churches and the Circuit.

It is planned to sell the manses in Highworth and Abbey Meads and buy a new manse better suited to the required standard of accommodation for ministers. A review is ongoing as to the best property use of the remaining Circuit funds with one alternative being to upgrade the manse in Royal Wootton Bassett.

Approved by

Rev S Toppin


.....

M Ostime (Treasurer)


.....

28 Dec 2022

Upper Thames Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP 2021-22

MINISTERS

Rev Shirlyn Toppin (Superintendent)
Rev Clive Deverell
Rev Sarah Simpson

SUPERNUMERARY MINISTERS

Rev Margaret Livingstone
Rev George Nuttall
Rev Jan Partridge
Rev Don Symonds

LAYWORKERS

Simon Wills (to Sept 2021)

CIRCUIT STEWARDS

Jane Phoenix-Stone (GDPR)
Mike Ostime (Treasurer)
Sheila Knowles (Safeguarding Officer)
Adrian German (Local Preacher Secretary)
Robin Phoenix-Stone (Circuit Property Secretary)

CIRCUIT CHURCH REPRESENTATIVES

Abbey Meads

Richard Candlin
Luke Deaves

Braydon

Simon Dubber
Felicity Scott
Susan Barrett

Cricklade

Margaret Griffiths
John Youe
Margaret Roberts

Highworth

Peter McAuley
Hazel Garnell
Tricia Clitheroe
Lynne Culling

Purton

Brian Davies
Sylvia Freemantle

Shrivenham

Linda Hood
Ian Brodie
Stella Tidmarsh

Royal Wootton Bassett

Roger Moss
Ruth Cooper
John Dixon
Lisa Williams
Gillian Griffiths

West Swindon

Mark Dowling

Independent Examiner's Report to the Trustees of Upper Thames Methodist Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 11 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Plumb ACA

Susan Plumb ACA
Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date 9 January 2023

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
Income							
1 Donations and legacies		880					880
2 Income from monetary investments		469	864				1,333
3 Income from investment properties							0
4 Assessments on Churches		129,350					129,350
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		13,382					13,382
8 Total income		144,081	864	-	-	-	144,945
Expenditure							
9 Grants and donations		12,100					12,100
10 Salaries and associated costs		84,077					84,077
11 Property maintenance		8,029					8,029
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		35,220	7,047				42,267
14 Depreciation							0
15 Office expenses		1,568					1,568
16 Other outgoings		18,063	544				18,607
17 Total charitable expenditure		159,057	7,591	0	0	0	166,648
18 Gains/(losses) on monetary investments			-	1,156			-1,156
19 Gains/(losses) on properties		196,213					196,213
20 Net income/(expenditure)		181,237	-7,883	0	0	0	173,354
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		181,237	-7,883	0	0	0	173,354
24 Total funds brought forward		1,283,534	199,039				1,482,573
25 Total funds carried forward		1,464,771	191,156	-	-	-	1,655,927

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1	Donations and legacies	30,412					30,412
2	Income from monetary investments	50	180				230
3	Income from investment properties						0
4	Assessments on Churches	135,864					135,864
5	Capital Receipts		218,570				218,570
6	Grants received				3,000		3,000
7	Other charitable income	11,571					11,571
8	Total income	177,897	218,750	-	3,000	-	399,647
Expenditure							
9	Grants and donations	3,130					3,130
10	Salaries and associated costs	122,876			3,000		125,876
11	Property maintenance	15,529					15,529
12	Connexional assessment & model trust levy						0
13	District Assessment & Levy	34,464	68,832				103,296
14	Depreciation						0
15	Office expenses	1,295					1,295
16	Other outgoings	33,758	146				33,904
17	Total charitable expenditure	211,052	68,978	0	3,000	0	283,030
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on properties	84,004	-				84,004
20	Net income/(expenditure)	50,849	149,772	0	0	0	200,621
21	Transfers between funds	15,000	-	15,000			0
22	Other gains/(losses)						
23	Net movement in funds	65,849	134,772	0	0	0	200,621
24	Total funds brought forward	1,217,685	64,267				1,281,952
25	Total funds carried forward	1,283,534	199,039	-	-	-	1,482,573

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 Manses & Equipment	1,268,361					1,268,361	1,072,148
Investment properties						0	0
Investments						0	0
Total fixed assets	1,268,361	0	0	0	0	1,268,361	1,072,148
Current Assets							
Debtors	7,074					7,074	9,592
Loans by the Circuit	0					0	2,500
Investments with TMCP		6,934				6,934	8,089
TMCP		184,222				184,222	190,947
Central Finance Board Deposits	146,662					146,662	63,842
Cash at Bank and in hand	44,124					44,124	136,855
Total current assets	197,860	191,156	0	0	0	389,016	411,825
Current liabilities							
Creditors (due in under 1 year)	1,450					1,450	1,400
Grants payable within 2018-19						0	0
Total current liabilities	1,450	0	0	0	0	1,450	1,400
Net current assets/liabilities	196,410	191,156	0	0	0	387,566	410,425
Total assets less current liabilities	1,464,771	191,156	0	0	0	1,655,927	1,482,573
Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
Net assets	1,464,771	191,156	0	0	0	1,655,927	1,482,573
Funds of the Circuit							
General Fund (Unrestricted)	1,464,771					1,464,771	1,283,537
Circuit Model Trust Fund (Unrestricted)		191,156				191,156	199,036
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						1,655,927	1,482,573
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	1,464,771	191,156	0	0	0	1,655,927	1,482,573

Signed

Circuit Treasurer



28 Dec 2022

Upper Thames Methodist Circuit 31 August 2022

Notes to the Accounts

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. No Cash Flow Statement is included as permitted by (SORP) FRS 102.

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. Restricted funds which are held for a narrower 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 insurance values. 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.

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

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Upper Thames Methodist Circuit
31 August 2022**

Notes to the Accounts *(continued)*

4 Payment to Trustees

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	2	2
Total amount	£4,607	£2,596

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	1,300	1,200
Other fees (e.g.: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2021/22	2020/21
Gross wages, salaries and benefits in kind	£ 64,691	108,575
Employer's National Insurance costs	£ 5,464	8,994
Pension costs	£ 13,922	16,281
Total staff costs	£ 84,077	133,850

Average number of full-time equivalent employees in the year were:

3	5
---	---

7 Capital Commitments and Contingent Liabilities

At the 31st August 2022 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2022.

**Upper Thames Methodist Circuit
31 August 2022**

Notes to the Accounts *(continued)*

8 Tangible Fixed Assets

Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	1,072,148	0	0		1,072,148
Additions		0				0
Revaluations (+/-)		196,213				196,213
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,268,361	0	0		1,268,361

Accumulated depreciation

Balance brought forward				00		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward		0	0	0		0

Net book value

Brought forward	0	1,072,148	0	0		1,072,148
Carried forward	0	1,268,361	0	0		1,268,361

9 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

10 Analysis of restricted and designated funds

2021-22

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
	0	0	0		0	
Totals	0	0	0		0	

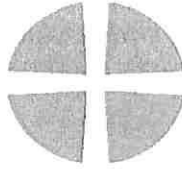
***Comparative analysis of restricted and designated funds 2020-2021

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Layworker Fund	0	3,000	(3,000)		0	Contributions towards layworker costs
Totals	0	3,000	(3,000)		0	

UPPER THAMES METHODIST CIRCUIT

England & Wales - Charity number 1134231

Accounts



THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

Upper Thames Methodist

Circuit

Registered Charity - Registration number

1134231

Bristol

District No / Circuit No

007 / 23

Ministers

Rev David Perkins (to July 2021)
Rev Shirlyn Toppin (from Aug 2021)
Rev Rachael Wilson
Rev Clive Deverell
Rev Sarah Simpson

Circuit Stewards

Mr Mike Ashford
Mr Andrew Fleet
Mr Paul Holloway
Mrs Jane Phoenix-Stone
Mr Bob Mawer
Mr Mike Ostime
Mrs Sheila Knowles (Safeguarding officer)
Mr Adrian German (Local Preachers' secretary)
Mr Robin Phoenix-Stone (Convenor of Circuit Resources Network)

Circuit Treasurer

Mr Mike Ostime

Upper Thames Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

Welcome to the Upper Thames Methodist Circuit's Annual Report for the year ending 31st August 2021.

Aims and organisation

The Upper Thames Circuit works to support its local churches in developing the vision which God has given for ministry & discipleship and mission & outreach which is: "To grow in the love of God, to preach the gospel of Christ, and, empowered by the Holy Spirit, to reach out to others." The Circuit has a willingness to face challenge and change, whilst retaining our evangelical identity, firmly standing on a Bible base. A new initiative in 2016 supports our churches working in conjunction with the Joint Public Issues team to pursue an agenda concerned with social justice and change. There are regular Circuit Bible Studies and Study Days.

Review of the year

In the last year we have had the great joy of welcoming Rev Shirlyn Toppin to our Circuit as Superintendent Minister, following the retirement of Rev David Perkins in summer 2021. Shirlyn joined us from Hanworth Methodist Church in West London following ministry in several areas of the UK.

The Covid-19 epidemic and the subsequent lockdown periods pervaded the year with churches closed to worship and with meetings mainly limited to Zoom and Facebook. Our Circuit churches still managed to provide pastoral care within the limitations of the government restrictions and to minister God's grace to their members.

The formation of the new Circuit Ministry Teams began as outlined in the Caleb Report that was adopted as the strategic plan for the future ministry and mission of the circuit. This strategy is based on the Methodist Connexional report called GOD FOR ALL – towards a church wide strategy for evangelism and growth, that was presented to the Methodist Conference 2020.

Finances were obviously hit during this year as church building lettings ceased and weekly collections, other than giving by standing order, were sadly depleted. The circuit will benefit financially from the sale of Blunsdon church which completed in June 2021. Decisions on how best to make use of this money will be the subject for much prayer and deliberation by the Circuit Leadership.

As we approach a new Connexional year, with the uncertainty of possibly more restrictions on large meetings and the need to wear protective masks whilst singing and interacting with each other, our prayers are that we will be able to meet again in our churches and fellowship groups before too long. In the meantime, we continue to pray that God will bless our Circuit, its ministers and office holders and that we will enter a new future that will see greater growth in our faith and our memberships.

Income Trends

Assessment payments from the circuit churches were originally increased by an average of 6% for 2020-2021. However, assessment payments from two of the churches were reduced in recognition of the continuing impact of Covid lockdowns on their finances. The Circuit received a final tranche of grant income during the year to support lay work at Abbey Meads.

Expenditure Trends

Stipend expenditure has increased each financial year in line with conference approved increases. The same increase has been applied to the salaries of the lay employees.

36.50% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure included support for four lay employees at Royal Wootton Bassett/Shrivenham, Royal Wootton Bassett/Purton, Highworth and Abbey Meads - three until 31 Dec 2020 and the remaining employee for the whole year.

Fund Balances

As at 31 August 2021, total reserves amounted to £1,482,573. All funds held were unrestricted.

Upper Thames Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 (FRS 102).

Full Name of Charity: Upper Thames Methodist Circuit

Registration Charity Number: 1134231

Date of registration: 9th February 2010

Main communication address: Royal Wootton Bassett Methodist Church, Rope Yard,
Royal Wootton Bassett, Swindon, SN4 7BS

The members of the Upper Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev David Perkins (Superintendent - to July 2021) Rev Shirlyn Toppin (superintendent - from Aug 2021) Rev Rachael Wilson Rev Clive Deverell Rev Sarah Simpson
--------------------------	---

Circuit Lay Employees	Mrs. Christine German (to Dec 2020) Mr. Jonathan Lewis (to Dec 2020) Mr. Simon Wills Mrs. Phoebe Wills (to Dec 2020)
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Circuit Stewards	Mr Mike Ashford (Senior Steward) Mr Andrew Fleet Mrs Jane Phoenix-Stone Mr Paul Holloway Mr Bob Mawer Mr Mike Ostime (Treasurer)
------------------	---

Upper Thames Methodist Circuit

Aims and organisation

Charity objective is to act as a resource provider within an area surrounding Swindon known as the Upper Thames Methodist Circuit which is part of the Methodist Church of Great Britain.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Bristol District and is also accountable to the Methodist Conference. The following Methodist Churches are linked to the circuit:

Any other specific organisations with specific linkage.

Braydon
Highworth
Purton
Shrivenham and Longcot
Royal Wootton Bassett together with
Cricklade United Church
Abbey Meads Local Ecumenical Partnership
West Swindon Local Ecumenical Partnership

Upper Thames Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Upper Thames Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Upper Thames Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full assessment payments from churches. At the year end the Circuit held £1,482,573 in unrestricted funds. No restricted funds were held.

Plans for 2020-2021

Circuit financial plans for 2020/21 have been considered on the basis of a) the two full time ordained staff with cost-of-living stipend increases, b) a part-time Circuit administrator and c) an increase in the amount of the assessment that the Circuit pays to the District. Although national lockdowns due to the pandemic ended around July 2021, the impact of the reduced income of the circuit churches over the previous 18 months has been significant.

The return of congregations to services and of organisations to renting church premises has of necessity been slow and tentative. Whilst the churches' assessments have been calculated to cover the Circuit's anticipated expenditure, income levels and reserves of the churches will be kept under regular review so that any need for assistance from the Circuit can be identified and discussed at an early stage.

The planned appointment of two new lay employee posts (covering Royal Wootton Bassett/Purton and Highworth/Shrivenham) from Jan 2021 did not go ahead. Alternative posts will be discussed and will be very much dependant on the level of available finances from the churches and the Circuit.

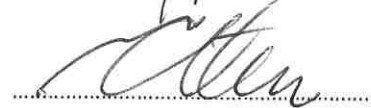
There will be a detailed review of the manses owned, or majority-owned, by the Circuit. The manses are in Royal Wootton Bassett, Abbey Meads and Highworth. It will be considered whether it is necessary to continue with the three properties or whether it would be a better use of Circuit funds to sell one, two or all of them and consolidate in one or two new manses which are better suited to the required standard of accommodation for ministers. An alternative would be to upgrade all or any of the properties which are currently below this standard. It may also be decided to adopt a programme of both selling and upgrading when the full costs have been explored and compared. There is also a small share held by the Circuit in the manse in Cricklade which is currently rented.

Approved by

Rev S Toppin



M Ostime (treasurer)



Upper Thames Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP 2020-21

MINISTERS

Rev David Perkins (Superintendent - to July 2021)
Rev Shirlyn Toppin (Superintendent - from Aug 2021)
Rev Rachael Wilson
Rev Clive Deverell
Rev Sarah Simpson

SUPERNUMERARY MINISTERS

Rev Margaret Livingstone
Rev George Nuttall
Rev Jan Partridge
Rev Jack Robinson
Rev Don Symonds

LAYWORKERS

Christine German (to Dec 2020)
Jonathan Lewis (to Dec 2020)
Simon Wills
Phoebe Wills (to Dec 2020)

CIRCUIT STEWARDS

Mike Ashford (Senior Steward)
Andrew Fleet
Paul Holloway
Jane Phoenix-Stone
Robert Mawer
Mike Ostime (Treasurer)
Sheila Knowles (Safeguarding Officer)
Adrian German (Local Preacher Secretary)
Robin Phoenix-Stone

CIRCUIT CHURCH REPRESENTATIVES

Abbey Meads

Richard Candlin
Luke Deaves

Braydon

Simon Dubber
Felicity Scott
Susan Barrett

Cricklade

Margaret Griffiths
John Youe
Margaret Roberts

Highworth

Philip Boulton
Margaret Thomas
Tricia Clitheroe
Lou Ashford

Purton

Brian Davies
Sylvia Freemantle
Rose Stump

Shrivenham

Linda Hood
Ian Brodie
Stella Tidmarsh

Royal Wootton Bassett

Roger Moss
Ruth Cooper
John Dixon
Lisa Williams

West Swindon

Mark Dowling

Independent Examiner's Report to the Trustees of Upper Thames Methodist Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 11 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SP  ACA

Susan Plumb ACA
Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date 30/8/2022

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1	Donations and legacies	30,412					30,412
2	Income from monetary investments	50	180				230
3	Income from investment properties						0
4	Assessments on Churches	135,864					135,864
5	Capital Receipts		218,570				218,570
6	Grants received				3,000		3,000
7	Other charitable income	11,571					11,571
8	Total income	177,897	218,750	-	3,000	-	399,647
Expenditure							
9	Grants and donations	3,130					3,130
10	Salaries and associated costs	122,876			3,000		125,876
11	Property maintenance	15,529					15,529
12	Connexional assessment & model trust levy						0
13	District Assessment & Levy	34,464	68,832				103,296
14	Depreciation						0
15	Office expenses	1,295					1,295
16	Other outgoings	33,758	146				33,904
17	Total charitable expenditure	211,052	68,978	0	3,000	0	283,030
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on properties	84,004					84,004
20	Net income/(expenditure)	50,849	149,772	0	0	0	200,621
21	Transfers between funds	15,000	15,000				0
22	Other gains/(losses)						
23	Net movement in funds	65,849	134,772	0	0	0	200,621
24	Total funds brought forward	1,217,685	64,267				1,281,952
25	Total funds carried forward	1,283,534	199,039	-	-	-	1,482,573

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

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£	£
Income							
1	Donations and legacies						0
2	Income from monetary investments	578	500				1,078
3	Income from investment properties						0
4	Assessments on Churches	114,280					114,280
5	Capital Receipts		2,864				2,864
6	Grants received				5,000		5,000
7	Other charitable income	93,833					93,833
8	Total income	208,691	3,364	-	5,000	-	217,055
Expenditure							
9	Grants and donations						0
10	Salaries and associated costs	175,051			5,000		180,051
11	Property maintenance	8,438					8,438
12	Connexional assessment & model trust levy						0
13	District Assessment & Levy	34,472	2,587				37,059
14	Depreciation						0
15	Office expenses	175					175
16	Other outgoings	34,423	161				34,584
17	Total charitable expenditure	252,559	2,748	0	5,000	0	260,307
18	Gains/(losses) on monetary investments		106				106
19	Gains/(losses) on properties	47,045					47,045
20	Net income/(expenditure)	3,177	722	0	0	0	3,899
21	Transfers between funds	25,000	- 25,000				0
22	Other gains/(losses)						
23	Net movement in funds	28,177	-24,278	0	0	0	3,899
24	Total funds brought forward	1,189,508	88,545				1,278,053
25	Total funds carried forward	1,217,685	64,267	-	-	-	1,281,952

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
	£	£	£	£	£	£	£
Fixed Assets							
Circuit Manses & Equipment	1,072,148					1,072,148	988,144
Investment properties						0	0
Investments						0	0
Total fixed assets	1,072,148	0	0	0	0	1,072,148	988,144
Current Assets							
Debtors	9,592					9,592	16,425
Loans by the Circuit	2,500					2,500	5,000
Investments with TMCP		8,089				8,089	8,126
TMCP		190,947				190,947	56,141
Central Finance Board Deposits	63,842					63,842	57,508
Cash at Bank and in hand	136,855					136,855	151,895
Total current assets	212,789	199,036	0	0	0	411,825	295,095
Current liabilities							
Creditors (due in under 1 year)	1,400					1,400	1,287
Grants payable within 2018-19						0	0
Total current liabilities	1,400	0	0	0	0	1,400	1,287
Net current assets/liabilities	211,389	199,036	0	0	0	410,425	293,808
Total assets less current liabilities	1,283,537	199,036	0	0	0	1,482,573	1,281,952
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	1,283,537	199,036	0	0	0	1,482,573	1,281,952
Funds of the Circuit							
General Fund (Unrestricted)	1,283,537					1,283,537	1,217,685
Circuit Model Trust Fund (Unrestricted)		199,036				199,036	64,267
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds						1,482,573	1,281,952
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	1,283,537	199,036	0	0	0	1,482,573	1,281,952

Signed

Circuit Treasurer

**Upper Thames Methodist Church
31 August 2021**

Notes to the Accounts

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. No Cash Flow Statement is included as permitted by (SORP) FRS 102.

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. Restricted funds which are held for a narrower 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 insurance values. 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.

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

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Upper Thames Methodist Church
31 August 2021**

Notes to the Accounts *(continued)*

4 Payment to Trustees

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

Trustee expenses

	2020/21	2019/20
Number of Trustees	2	2
Total amount	£2,596	£6,251

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2020/21 £	2019/20 £
Independent examiner's or auditors' fees for reporting on the accounts	1,200	1,100
Other fees (e.g.: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2020/21	2019/20
Gross wages, salaries and benefits in kind	£ 108,575	149,239
Employer's National Insurance costs	£ 8,994	12,405
Pension costs	£ 16,281	18,407
Total staff costs	£ 133,850	185,051

Average number of full-time equivalent employees in the year were:

	5	6
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7 Capital Commitments and Contingent Liabilities

At the 31st August 2021 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2021.

Upper Thames Methodist Church
31 August 2021

Notes to the Accounts *(continued)*

8 Tangible Fixed Assets

Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	988,144	0	0		988,144
Additions		0				0
Revaluations (+/-)		84,004				84,004
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	1,072,148	0	0		1,072,148

Accumulated depreciation

Balance brought forward				00		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward		0	0	0		0

Net book value

Brought forward	0	988,144	0	0		988,144
Carried forward	0	1,072,148	0	0		1,072,148

9 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

10 Analysis of restricted and designated funds

2020-21

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Layworker Fund	0	3,000	(3,000)		0	Contributions towards layworker costs
Totals	0	3,000	(3,000)		0	

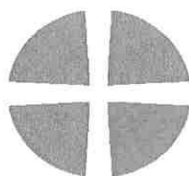
Comparative analysis of restricted and designated funds 2019-2020

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Layworker Fund	0	5,000	(5,000)		0	Contributions towards layworker costs
Totals	0	5,000	(5,000)		0	

UPPER THAMES METHODIST CIRCUIT

England & Wales - Charity number 1134231

Accounts



THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020

Upper Thames Methodist

Circuit

Registered Charity - Registration number

1134231

Bristol

District No / Circuit No

007 / 23

Ministers

Rev David Perkins

Rev Rachael Wilson

Rev Clive Deverell

Rev Sarah Simpson

Circuit Stewards

Mr Mike Ashford

Mr Andrew Fleet

Mr Paul Holloway

Mrs Jane Phoenix-Stone

Mr Bob Mawer

Circuit Treasurer

Mr Mike Ostime

Upper Thames Methodist Circuit
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

Welcome to the Upper Thames Methodist Circuit's Annual Report for the year ending 31st August 2020.

Aims and organisation

The Upper Thames Circuit works to support its local churches in developing the vision which God has given for ministry & discipleship and mission & outreach which is: "To grow in the love of God, to preach the gospel of Christ, and, empowered by the Holy Spirit, to reach out to others." The Circuit has a willingness to face challenge and change, whilst retaining our evangelical identity, firmly standing on a Bible base. A new initiative in 2016 supports our churches working in conjunction with the Joint Public Issues team to pursue an agenda concerned with social justice and change. There are regular Circuit Bible Studies and Study Days.

Review of the year

This has been one of the most difficult times that the Circuit has faced due to the Covid-19 restrictions that the Government put in place from March 2020. These resulted in churches closing to all public worship and meetings. This has led to serious falls in income in many Circuit churches from outside lettings and Sunday collections.

A number of churches have offered on-line services, via Facebook and Zoom, to their congregations which have been well-received by many members. Our four lay workers designed and actioned on-line activities for children's and youth groups, as well as making a number of physical resources available.

The CALEB Group presented plans for the future shape, mission and ministry of a two-minister Circuit to the Circuit meeting in November 2019. These proposals were accepted and the Circuit Leadership Team were tasked with putting in place the three Network Teams proposed for Ministry, Worship and Support. The formation of these Network Teams was delayed due to the Covid-19 restrictions.

Rev Rachael Wilson moved from the Cricklade manse to the Highworth manse in September 2019 and Rachael focused some of her ministry on Toothill church, as well as Abbey Meads. She applied for and was granted a two-year extension to her current appointment from 2020 to 2022.

Rev David Perkins will be retiring in the summer 2021 so in May 2020 the Circuit entered the Methodist Church Stationing Process to find a new Superintendent Minister.

The Circuit had adopted the "Holy Habits" initiative, authored by Rev Andrew Roberts, and the ten "Holy Habits" were used as a focal point for Preaching, Bible Study and individual meditations on a two-monthly cycle. This was planned to go through to June 2020 but, owing to Covid-19 restrictions bringing public worship to a halt in March 2020, the preaching series finished early. House groups were encouraged to continue using the material until June 2020.

The Circuit welcomed one fully accredited Local Preacher and one other Local Preacher on note.

The Safeguarding Officer undertook training with appropriate people from Circuit churches and Ministers, Local Preachers and Worship Leaders attended training on the Advanced Safeguarding Module during the latter part of 2019.

Blunsdon Church was put up for sale but due to the local Parish Council designating the church as a Building of Community Value the sale would now be delayed until February 2021, by which time the Parish Council would have had the opportunity to raise sufficient funds to purchase the property.

Income Trends

Assessment payments from the circuit churches were originally increased by an average of 3% for 2019-2020. However, assessment payments from the churches were waived for a three-month period in recognition of the impact of Covid lockdowns on their finances. The Circuit received grant income during the year to support lay work at Abbey Meads.

Expenditure Trends

Stipend expenditure has increased each financial year in line with conference approved increases. The same increase has been applied to the salaries of the lay employees.

14.24% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure included support for four lay employees at Royal Wootton Bassett/Shrivenham, Royal Wootton Bassett/Purton, Highworth and Abbey Meads.

Fund Balances

As at 31 August 2020, total reserves amounted to £1,281,952. All funds held were unrestricted.

Upper Thames Methodist Circuit
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 (FRS 102).

Full Name of Charity: Upper Thames Methodist Circuit

Registration Charity Number: 1134231

Date of registration 9th February 2010

Main communication address: Royal Wootton Bassett Methodist Church, Rope Yard,
Royal Wootton Bassett, Swindon, SN4 7BS

The members of the Upper Thames Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev David Perkins (Superintendent) Rev Rachael Wilson Rev Clive Deverell Rev Sarah Simpson
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Circuit Lay Employees	Mrs. Christine German Mr. Jonathan Lewis Mr. Simon Wills Mrs. Phoebe Wills
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Circuit Stewards	Mr Mike Ashford (Senior Steward) Mr Andrew Fleet Mrs Jane Phoenix-Stone Mr Paul Holloway Mr Bob Mawer Mr Mike Ostime (Treasurer)
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Upper Thames Methodist Circuit

Aims and organisation

Charity objective is to act as a resource provider within an area surrounding Swindon known as the Upper Thames Methodist Circuit which is part of the Methodist Church of Great Britain.

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the Bristol District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit:

Any other specific organisations with specific linkage.

Braydon
Highworth
Purton
Shrivenham and Longcot
Royal Wootton Bassett together with
Cricklade United Church
Abbey Meads Local Ecumenical Partnership
West Swindon Local Ecumenical Partnership

Upper Thames Methodist Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Upper Thames Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Upper Thames Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full assessment payments from churches. At the year end the Circuit held £1,281,952 in unrestricted funds. No restricted funds were held.

Plans for 2020-2021

Circuit financial plans for 2020/21 are being considered on the basis of a) the two full time ordained staff with cost-of-living stipend increases, b) a part-time Circuit administrator, c) the current contracts of the four lay employees ending on 31 Dec 2020, d) reduced support for further lay employees and e) an increase in the amount of the assessment that the Circuit pays to the District. There is also the over-arching impact of the Covid lockdowns and the fact that income has been reduced as services could not take place in the churches and premises could not be made available for rental.

As a result, there can only be a modest increase in the amount of the assessment that the churches will pay to the Circuit. This will need regular consideration and possibly adjustment depending on the length of the pandemic and the lockdowns.

It is hoped that two new lay employee posts (covering Royal Wootton Bassett/Purton and Highworth/Shrivenham) can commence from 1 Jan 2021 but this will depend on the available finances from the individual churches involved as support from the Circuit will be significantly less than for previous posts.

Approved by

Rev D Perkins


.....

M Ostime (treasurer)


.....

Upper Thames Methodist Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP 2020-21

MINISTERS

Rev David Perkins (Superintendent)
Rev Rachael Wilson
Rev Clive Deverell
Rev Sarah Simpson

SUPERNUMERARY MINISTERS

Rev Margaret Livingstone
Rev George Nuttall
Rev Jan Partridge
Rev Jack Robinson
Rev Don Symonds

LAYWORKERS

Christine German
Jonathan Lewis
Simon Wills
Phoebe Wills

CIRCUIT STEWARDS

Mike Ashford (Senior Steward)
Andrew Fleet
Paul Holloway
Jane Phoenix-Stone
Bob Mawer
Mike Ostime (Treasurer)
Sheila Knowles (Safeguarding Officer)
Adrian German (Local Preacher Secretary)

CIRCUIT CHURCH REPRESENTATIVES

Abbey Meads

Richard Candlin
Luke Deaves

Braydon

Simon Dubber
Felicity Scott
Susan Barrett

Cricklade

Margaret Griffiths
John Youe
Margaret Roberts

Highworth

Philip Boulton
Margaret Thomas
Tricia Clitheroe
Lou Ashford

Purton

Brian Davies
Sylvia Freemantle
Rose Stump

Shrivenham

Linda Hood
Ian Brodie
Stella Tidmarsh

Royal Wootton Bassett

Roger Moss
Ruth Cooper
John Dixon
Lisa Williams

West Swindon

Mark Dowling

Independent Examiner's Report to the Trustees of Upper Thames Methodist Circuit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 11 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Plumb ACA
Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date

14 May 2021

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

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
Income							
1 Donations and legacies							0
2 Income from monetary investments		578	500				1,078
3 Income from investment properties							0
4 Assessments on Churches		114,280					114,280
5 Capital Receipts			2,864				2,864
6 Grants received					5,000		5,000
7 Other charitable income		93,833					93,833
8 Total income		208,691	3,364	-	5,000	-	217,055
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs		175,051			5,000		180,051
11 Property maintenance		8,438					8,438
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		34,472	2,587				37,059
14 Depreciation							0
15 Office expenses		175					175
16 Other outgoings		34,423	161				34,584
17 Total charitable expenditure		252,559	2,748	0	5,000	0	260,307
18 Gains/(losses) on monetary investments			106				106
19 Gains/(losses) on properties		47,045					47,045
20 Net income/(expenditure)		3,177	722	0	0	0	3,899
21 Transfers between funds		25,000	- 25,000				0
22 Other gains/(losses)							
23 Net movement in funds		28,177	-24,278	0	0	0	3,899
24 Total funds brought forward		1,189,508	88,545				1,278,053
25 Total funds carried forward		1,217,685	64,267	-	-	-	1,281,952

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2018-19 £
Income						
1 Donations and legacies						0
2 Income from monetary investments	643	684				1,327
3 Income from investment properties						0
4 Assessments on Churches	147,448					147,448
5 Capital Receipts						0
6 Grants received				13,000		13,000
7 Other charitable income	49,882					49,882
8 Total income	197,973	684	-	13,000	-	211,657
Expenditure						
9 Grants and donations						0
10 Salaries and associated costs	181,928			13,000		194,928
11 Property maintenance	2,274					2,274
12 Connexional assessment & model trust levy						0
13 District Assessment & Levy	32,832	2,051				34,883
14 Depreciation						0
15 Office expenses	250					250
16 Other outgoings	27,117	164				27,281
17 Total charitable expenditure	244,401	2,215	0	13,000	0	259,616
18 Gains/(losses) on monetary investments		468				468
19 Gains/(losses) on properties	61,725					61,725
20 Net income/(expenditure)	15,297	-1,063	0	0	0	14,234
21 Transfers between funds						0
22 Other gains/(losses)						
23 Net movement in funds	15,297	-1,063	0	0	0	14,234
24 Total funds brought forward	1,174,211	89,608				1,263,819
25 Total funds carried forward	1,189,508	88,545	-	-	-	1,278,053

Balance Sheet as at 31 August 2020

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019/20 £	Totals 2018/19 £
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Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2019/20 £	Totals 2018/19 £
Fixed Assets							
Circuit Manses & Equipment	988,144					988,144	941,099
Investment properties						0	0
Investments						0	0
Total fixed assets	988,144	0	0	0	0	988,144	941,099

Current Assets							
Debtors	16,425					16,425	6,459
Loans by the Circuit	5,000					5,000	5,000
Investments with TMCP		8,126				8,126	8,020
TMCP		56,141				56,141	80,525
Central Finance Board Deposits	57,508					57,508	101,551
Cash at Bank and in hand	151,895					151,895	142,751
Total current assets	230,828	64,267	0	0	0	295,095	344,306

Current liabilities							
Creditors (due in under 1 year)	1,287					1,287	7,352
Grants payable within 2018-19						0	0
Total current liabilities	1,287	0	0	0	0	1,287	7,352
Net current assets/liabilities	229,541	64,267	0	0	0	293,808	336,954
Total assets less current liabilities	1,217,685	64,267	0	0	0	1,281,952	1,278,053

Long term liabilities (due after more than one year)							
Grants payable after 2018-19						0	0
Loans to the Circuit						0	0
Net assets	1,217,685	64,267	0	0	0	1,281,952	1,278,053

Funds of the Circuit							
General Fund (Unrestricted)	1,217,685					1,217,685	1,189,508
Circuit Model Trust Fund (Unrestricted)		64,267				64,267	88,545
Designated Funds (Unrestricted)			0			0	0
Total Unrestricted Funds			0			1,281,952	1,278,053
Restricted Funds				0		0	0
Endowment Funds					0	0	0
Total Funds	1,217,685	64,267	0	0	0	1,281,952	1,278,053

Signed



Circuit Treasurer

**Upper Thames Methodist Church
31 August 2020**

Notes to the Accounts

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. No Cash Flow Statement is included as permitted by (SORP) FRS 102.

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. Restricted funds which are held for a narrower 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 insurance values. 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.

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

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Upper Thames Methodist Church
31 August 2020**

Notes to the Accounts *(continued)*

4 Payment to Trustees

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

	2019/20	2018/19
Number of Trustees	2	3
Total amount	£6,251	£9,297

Expense payments primarily relate to reimbursement for travel and computing costs

5 Fees for examination or audit of the accounts

	2019/20 £	2018/19 £
Independent examiner's or auditors' fees for reporting on the accounts	1,100	1,100
Other fees (e.g.: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

6 Paid employees

Staff Costs paid during the year were:

	2019/20	2018/19
Gross wages, salaries and benefits in kind	£ 149,239	159,847
Employer's National Insurance costs	£ 12,405	13,091
Pension costs	£ 18,407	21,990
Total staff costs	£ 180,051	194,928

Average number of full-time equivalent employees in the year were:

6	6
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7 Capital Commitments and Contingent Liabilities

At the 31st August 2020 there are no capital commitments.
No Contingent liabilities were identified at 31st August 2020.

**Upper Thames Methodist Church
31 August 2020**

Notes to the Accounts *(continued)*

8 Tangible Fixed Assets

Cost or valuation

	Land £	Manse £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	941,099	0	0		941,099
Additions		0				0
Revaluations (+/-)		47,045				47,045
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	988,144	0	0		988,144

Accumulated depreciation

Balance brought forward				00		0
Depreciation charge for year (-)				0		0
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
Balance carried forward		0	0	0		0

Net book value

Brought forward	0	941,099	0	0		941,099
Carried forward	0	988,144	0	0		988,144

9 Investment assets

The circuit has no Investment properties

The circuit has no common investment fund holdings

10 Analysis of restricted and designated funds

2019-20

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Layworker Fund	0	5,000	(5,000)		0	Contributions towards layworker costs
Totals	0	5,000	(5,000)		0	

""Comparative analysis of restricted and designated funds 2018-2019

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Layworker Fund	0	13,000	(13,000)		0	Contributions towards layworker costs
Totals	0	13,000	(13,000)		0	