



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 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 £1,281,952 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


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M Ostone (treasurer)


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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 Ostone (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 £
Fixed Assets							
Circuit Manse & 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						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

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 £	Manses £	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	