

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
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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)
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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 £1,482,573 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.

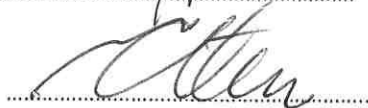
There will be a detailed review of the manses owned, or majority-owned, by the Circuit. The manses are in Royal Wootton Bassett, Abbey Meads and Highworth. It will be considered whether it is necessary to continue with the three properties or whether it would be a better use of Circuit funds to sell 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

A handwritten signature in black ink, appearing to be 'S Toppin', written over a dotted line.

M Ostone (treasurer)

A handwritten signature in black ink, appearing to be 'M Ostone', written over a dotted line.

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 30/5/2022

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	

