

SALISBURY METHODIST CIRCUIT

England & Wales · Charity number 1134362

Details

Status Registered

Legal form Previously excepted

Registered 2010-02-17

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

Contact

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26 St. Edmunds Church Street
Salisbury
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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: Produce a quarterly preaching plan to ensure regular acts of worshiptake place at each of the 12 Methodist Churches in the Circuit. Supervise and train local preachers and other office holders. The Circuit is directly involved with the chaplaincy services at the local hospital. We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Dorset
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£523,609	£252,104	£2,553,066	3
2023-08-31	£169,830	£274,718	-	-
2022-08-31	£212,297	£271,645	-	-
2021-08-31	£440,490	£267,730	-	-
2020-08-31	£303,296	£241,675	-	-

Trustees

Name	Role	Appointed
Rev Mark John Cheetham	Chair	2022-09-01
Andrew Ledger		2026-03-18
Anita Tanner		2020-09-01
BERNARD ROBERT		2013-03-14
Beverley Lyn Turner		2020-09-01
Christine Dorice Fordham		2024-09-01
DIANNE CAROL ROBINSON		2020-09-01
David Roger Wooldridge		2024-09-17
Deacon Selina Jane Nisbett		2025-09-01
Derek John Fisher		2022-09-27
Diana Stuart Noble		2020-09-01
Dorothy Ruth Jones		2024-09-01
Fiona Jane Sherman		2020-09-01
GRACE ELIZABETH CHICK		
Gillian Elizabeth Cook		2021-03-25
Graham James Tanner		2020-09-01
Helen Browncross Piper		2026-03-02
IAN VICTOR HARDY		
JANET ANN HARDY		
Jacqueline Ann Saunders		2022-09-01
James Gillings		2020-09-01
Joanna Bathurst		2024-09-01
Joy Aylen		2024-09-01
Joy Christine Davey		2014-09-01
LILIAN MARY FOYNES		
Linda Hayman		2023-03-06
Lynne Spring		2023-03-08

Name	Role	Appointed
Moir Burton		2016-09-01
Rev Denise Binks		2024-09-01
Rev Dorothy Anne Pipet		2025-09-01
Rev Dr Peter James Howson		2025-09-01
SARAH ELIZABETH SANKEY		
Susan Elisabeth Holmes		2022-09-01
VALERIE ANNE LIVERSIDGE		

Accounts

The Salisbury Methodist Circuit
(Registered Charity no 1134362)



Trustees' Report
And
Financial Statements

For the year ending 31 August 2024

SALISBURY METHODIST CIRCUIT TRUSTEES'
ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

The Circuit, of 9 churches, (supporting 10 congregations) spans the *land of the five rivers* around the fine cathedral city of Salisbury. From the rugged beauty of Salisbury plain in the north, to the picturesque surroundings of the New Forest National Park in the south, we are blessed with the ever-present reminder of God's power of creation.

The vision of the Salisbury Methodist Circuit is to know for ourselves and to share the Good News of God's love in Jesus by encouraging and enabling the people and churches of the Circuit to serve their communities and the wider world. Our mission priority is to create bubbles of community that offer sanctuary, engagement, and faith encounter.

We will do this by:-

- Being an effective Christian presence in our communities and demonstrating a passion for our faith
- Offering inspiring, welcoming worship and other activities
- Creating an open, caring and supportive environment for all we can reach
- Recognising, respecting and encouraging the gifts of all
- Discerning, training, developing and sharing our gifts and skills across the Circuit
- Deepening our faith and growing in discipleship
- Communicating the good news enthusiastically in ways that make sense to people today
- Embracing new opportunities and reacting positively to change

Review of the year

In September 2023, we said farewell to Ian Hardy, Bob Taylor and Nigel Thorne who had given many years of faithful service as circuit stewards. We were very grateful to them all for their vision and leadership through some very challenging times for the circuit. As Ian had also been the circuit treasurer, we began a new way of working with the new team of circuit stewards supported by a salaried Circuit Bursar to carry out the day-to-day financial activities needed to ensure smooth running of the circuit. In December we also had to say farewell to Jackie Weddell, who stood down as a circuit steward, and we are grateful to her for supporting the new team as they got into their stride in their new roles.

As the new team has come to understand the breadth and extent of the roles they have taken on, we are thankful for the firm foundations created by the previous team. The continued enthusiasm of Revd. Dr Mark Cheetham as Superintendent Minister and Chair of Trustees, and the willingness of the supernumerary ministers who have retired into the circuit to serve the Circuit in part time roles, has enabled us to maintain momentum in renewing our vision and seeking fresh opportunities to be church and serve our communities. As the joining of churches from the former Yeovil and Blackmore Vale circuit was confirmed at the Southampton District April synod, we have enjoyed working with the Rev Denise Binks to begin their integration into the circuit.

Following the closure of the Fordingbridge society in November and the Winterslow society's decision to close their building, we have been considering how to refocus our mission. During the year Danny Miller, the Southampton District Researcher, carried out a study and provided a report to the Circuit Meeting which explored the potential to re-establish a Methodist presence in the Fordingbridge area and the opportunities presented by the new housing developments and the significant military presence in the north of the circuit. This work has been used to inform decisions the Circuit Invitation Committee will be making for requests into this coming year's stationing process. A proposal for developing lay pioneering work in Fordingbridge will be taken to the September Circuit meeting.

The Justice and Peace group's work on issues of national and international significance has raised our awareness of the housing crisis facing many members of the community. The closure of the society at Fordingbridge and the Winterslow Society's decision to move out of their church building has prompted the Circuit Leadership team to look at how the property assets in the circuit might be used to address the need for affordable housing in our communities. Work is beginning, with the support of the connexional property team, to explore opportunities to use our assets to address this significant challenge for society.

The Circuit Justice and Peace group, formed with representatives from several churches, has continued to prompt us to develop our engagement with world issues. Following the appointment of the Circuit ECO champion, a key focus has been the work on developing the ECO circuit and a well-supported ECO fair was held at Amesbury Methodist church. They have now achieved a Bronze Award to join Salisbury's achievement of a Silver Award. Friends at Bemerton are working towards the Bronze level and we look forward to working with the congregations at Motcombe, Tisbury and Bell St. Shaftesbury to further develop this aspect of our life together.

In the Autumn we were delighted to send an enlarged group of young people from around the circuit to the 3Gen conference in Birmingham. Both the young people and their leaders found this an enriching experience and shared some of their insights in a circuit service on their return. An even larger group is hoping to attend in the autumn of 2024.

As we continue to focus on our mission priority of creating bubbles of community that offer sanctuary we are looking forward to establishing an Afghan hub at Amesbury Methodist church, building on the successful model of the Salisbury Ukrainian hub. Whilst looking outwards in this way we have also continued to care for our existing congregations, some of which are recognising that the burden of maintaining old buildings uses energy and resource that could be devoted to the mission of the church. Following the closure of Fordingbridge and Winterslow churches, we hope to sell these properties and release finance to support growth in the circuit. The work begun last year in the village of Quidhampton, which has no church in the village, has been adopted as a class of our Bemerton Church. One of our supernumerary ministers, who lives there, has convened a weekly prayer session in the village pub and begun to hold a monthly service of Holy Communion working with others in the village. The Circuit has welcomed and will support this new faith community and help it develop.

The new work at Quidhampton is ecumenical and we firmly believe that this is key to maintaining a Christian witness in areas where facilities and opportunities for worship are scarce. We continue to value and support our congregations at Pitton, Sandleheath and Woodfalls where worship and all other church activities are planned ecumenically with the local Anglican churches.

As we end this year in our church life we are looking forward to churches in Shaftesbury, Tisbury and Motcombe joining us from September 2024 as the boundaries of local circuits are redrawn to reflect changing patterns of church and community life.

Financial Review

Circuit income is primarily drawn from the assessment paid by the circuit churches. In view of the Covid lockdown from early 2020 and the financial impact this had on our church finances we reduced the sums requested from them and agreed to draw from reserves to make up the shortfall. The basis for calculating assessments has now returned to the pre-lockdown formula based on church income and attendance.

Our budget allowed for the receipt of rental income from the two manses which currently are not needed to house presbyters.

Stipends rise each financial year in line with conference approved increases. Our lay employees are paid not less than the 'living wage' and at a rate that is at least comparable with other salaries in the area for work of a similar nature.

In the 2023/2024 accounts :

92% of our income was provided by the local churches.

53% of expenditure was on pay and related costs

17% of expenditure was our contribution to the District, of which part is used to fund the work of the wider Methodist Church

10% of expenditure was on property.

Fund balances

As at 31 August 2024 the net current assets of the Circuit's general and designated fund were £228k, giving approximately a year's cover for expenditure. This exceeds our reserves policy.

Plans for 2024/2025

Circuit financial plans for the coming year have been prepared on the basis that there will be 2.5 full time ordained staff, with anticipated cost of living stipend increases, supported by a part time (0.25%) Lay Pastoral Assistant.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS)102

Full Name of Charity: Salisbury Methodist Circuit
Registration Charity Number: 1134362
Date of registration: 17 February 2010

Main communication address: Salisbury Methodist Church, 26, St Edmunds Church Street, Salisbury, SP1 1EF

The members of the Salisbury 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.

Active Circuit Ministers: Rev Dr Mark Cheetham
Rev Steve Hawkes
Rev Anna Bishop (until January 2024)
Rev Rosemary Fletcher

Stewards: Mrs Susan Holmes
Mrs Jacqueline Weddell (until January 2024)
Mrs Fiona Sherman
Mrs Linda Hayman (from March 2024)
Major Tim Casey (from May 2024)

Lay Employees: Mrs Sarah Taylor – Administrator
Mrs Jacqueline Saunders – Lay Pastoral Assistant
Mr. Graham Wilson – Circuit Bursar

Mrs Susan Holmes acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner: Fawcetts Chartered Accountants, Windover House, St Ann's Street, Salisbury SP1 2DR

Investment Bankers: Central Finance Board of the Methodist Church.
Trustees for Methodist Church Purposes (TMCP)

Bankers: CAFBank Ltd

Solicitors: Batt Broadbent Ltd

Salisbury Circuit Aims and organisation

Charity objective is to act as a Resource provider within the area around Salisbury for the Methodist Church:

"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
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) 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.

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 Southampton District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Amesbury, Bemerton, Bourne Valley, Fordingbridge, Salisbury, Sandleheath, Shrewton, Winterslow (incorporating Pitton), Woodfalls.

Risk Management

Major risks have been identified and recorded by the Leadership Team 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 congregations

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 Salisbury 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 Salisbury 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 3 months' average expenditure plus a manse maintenance reserve of £20,000. 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 Circuit Assessment from churches.

Tasks for the year 2024/2025

Following the decision to incorporate three churches from the Yeovil and Blackmore Vale circuit (Motcombe, Shaftesbury and Tisbury) into the Salisbury circuit, an important focus in the coming year will be to develop an understanding of the needs, opportunities, skills and talents of the churches joining the circuit and to explore how to work together across the rest of the circuit to create an effective Christian presence in the community in the expanded area now covered by the circuit.

In addition

- The circuit leadership team recognises the importance of small groups in building effective relationships to disciple and further develop faith. Building on the experience of Covenant groups at SMC we will explore how this can be supported across the rural parts of the circuit as well as in the larger town and city churches.
- Work completed during 2024 by the District researcher identified the potential for a new expression of church in Fordingbridge following the closure of the church buildings and the dispersal of the worshipping community. Developing the proposed New People/ New Places outreach ideas into a real physical presence will be a significant area of work in the coming year. Identifying the nature of leadership and initiating mechanisms for engagement will be the focus of the first year of this plan.
- Developing our work in the north of the circuit in the areas of new housing, with Army families and the Afghan resettlement scheme will be another priority. Building on the work started in Amesbury we will explore the potential to establish a pioneer Deacon post to support this outreach to new people.
- The issue of homelessness and affordable housing has become an increasing concern in the circuit. Work will be

started to review the use of current circuit and church property and explore how redundant or under used land and buildings can be developed to address the housing issues. The circuit is working with the connexion property team to identify possible partnerships and options to make effective use of current circuit assets. Options for other churches in the circuit will be explored in subsequent years.

- The work of the current Outreach worker at Bemerton and in supporting the Café/ Church on the Green project will be reviewed with the view of consolidating this with the proposed role at Tisbury to develop a circuit based outreach worker.
- The work of the Peace and Justice group in developing the circuit and individual churches' approach to climate justice remains an area for continued development. Supporting churches on their journey to attain appropriate levels in the A Rocha Eco Church accreditation scheme will be the focus of this year's activity.

Name of Circuit: Salisbury						Circuit no:26/12	
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	3	300,000					300,000
2 Income from monetary investments		1,139	9,324				10,463
3 Income from investment properties	3	30,112					30,112
4 Assessments on Churches	4	182,207					182,207
5 Capital Receipts							
6 Draw down (TMCP)			827				827
7 Other Charitable Income	5						
8 Total income		513,458	10,151				523,609
Expenditure							
9 Grant and Donations	6		24,000				24,000
10 Salaries and associated costs	7	134,953					134,953
11 Property maintenance	8	24,533					24,533
12 Connexional Assessment & model trust levy	9	34,958	7,487				42,445
13 District Assessment & Levy	9	6,622					6,622
14 Depreciation							
15 Office Expenses	10	1,247					1,247
16 Other outgoings	11	18,304					18,304
17 Total charitable expenditure		220,617	31,487				252,104
18 Gains/ Losses on monetary investment							
19 Gains/ Losses on investment properties							
20 Net income/ (expenditure)		292,841	(21,336)				271,505
21 Transfers between funds	12	19,651		(19,651)			0
22 Other gains/ losses							
23 Net movement in funds		312,492	(21,336)	(19,651)			271,505
24 Total Funds brought forward	13	48,771	188,139	19,651			256,561
25 Total funds carried forward		361,263	166,803	0			528,066

Name of Circuit: Salisbury							Circuit No :	26/12
Balance Sheet as at 31 August 2024								
	Notes to the	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
	Accounts	£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment	BS1	1,458,203					1,458,203	1,458,203
Investment properties	BS1	866,797					866,797	566,797
Investments							0	0
Total fixed assets		2,325,000	0	0	0	0	2,325,000	2,025,000
Current Assets								
Debtors	BS2	39,386					39,386	12,599
Investments with TMCP	BS3		166,803				166,803	188,139
Central Finance Board Deposits	BS3	9,729					9,729	59,829
Cash at bank and in hand	BS3	12,148					12,148	19,261
Total current assets		61,263	166,803	0	0	0	228,066	279,828
Current liabilities								
Creditors (due in under 1 year)/ Salary accrual								23,267
Grants payable within 2023-24								0
Total current liabilities								23,267
Net current assets/liabilities		61,263	166,803				228,066	256,561
Total assets less current liabilities		2,386,263	166,803	0	0	0	2,553,066	2,281,561
Long term liabilities (due after more than one year)								
Grants payable after 2022-23							0	
Loans to the Circuit							0	
							0	
Net assets		2,386,263	166,803	0	0	0	2,553,066	2,281,561
Funds of the Circuit								
General Fund (Unrestricted)	BS4	2,386,263					2,386,263	2,073,771
Circuit Model Trust Fund (Unrestricted)	BS4		166,803				166,803	188,139
Designated Funds (Unrestricted)	BS4							19,651
Total Unrestricted Funds							2,553,066	2,281,561
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		2,386,263	166,803		0	0	2,553,066	2,281,561
					Signed			
								
					Circuit Finance Steward			

THE SALISBURY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
Net cash flow from operating activities	(a)	(78,549)	(114,721)
Cash flows from investing activities		-	-
Net cash flow from investing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		(78,549)	(114,721)
Cash and cash equivalents at 1 September 2023		267,229	381,950
		<u>267,229</u>	<u>381,950</u>
Cash and cash equivalents at 31 August 2024	(b)	<u><u>188,680</u></u>	<u><u>267,229</u></u>

a) Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the year as per the Statement of Financial Activities	271,505	(104,888)
(Increase) / Decrease in debtors	(26,787)	(2,947)
Increase/(Decrease) in creditors	(23,267)	(6,886)
Investment properties - closure of church societies	(300,000)	-
	<u>(78,549)</u>	<u>(114,721)</u>
Net cash flow from operating activities	<u><u>(78,549)</u></u>	<u><u>(114,721)</u></u>

b) Cash and cash equivalents consists of:

Cash at bank and in hand	188,680	267,229
	<u>188,680</u>	<u>267,229</u>
Cash and cash equivalents at 31 August 2024	<u><u>188,680</u></u>	<u><u>267,229</u></u>

The charity has no borrowings or obligations under finance leases therefore a reconciliation of net debt has not been provided.

The notes form part of these financial statements

The Salisbury Methodist Circuit

Notes to the accounts for the year ending 31 August 2024

1. Basis of accounting and accounting policies

i Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (Charities SORP (FRS 102)).

ii Public benefit entity

The Salisbury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note(s) below.

iii 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. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling rounded to the nearest pound,

v FRS102 SORP 2015

These accounts are compliant with FRS 102 and with the FRS 102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirements of Reg.(8)(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into the account when there is entitlement and amount is reliably measured once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

xi VAT

Since the Circuit is not VAT registered all input VAT is charged with the expenses to which it refers.

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and /or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being that property's insurance reinstatement value as assessed by the representative of Methodist Insurance plc in 2010 and subsequently adjusted up to and including 31 August 2015 or, if acquired after that date, at its insurance reinstatement value at the date of acquisition. No depreciation is provided because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by a professional valuation and after taking into account the levy to be charged by the Connexion. Any expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS 102, as outlined above.

xiii(a) Monetary investments

The Circuit's investments are in monetary assets classified as being financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 20 below.

xiii(b) Investment Property

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its current staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified in Note 3 below

xiv Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv Loans as Basic Financial Instruments

Where concessionary loans (i.e. free of interest) are made to the Circuit to further its charitable purposes, and are repaid after more than one year, they are initially recognised as the amount paid, with the carrying value adjusted in subsequent years to reflect payment and any accrued interest, adjusted for any impairment, if necessary.

Where there is objective evidence of impairment, an immediate impairment loss is recognised in the Statement of Financial Activities. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the Statement of Financial Activities.

Where loans require the calculation of a discounted cash flow valuation, this will be so marked.

xvi Methodist Connexional Funds

The Methodist Church Connexion raises assessments against the Circuits and these are paid quarterly to their Districts. The Circuit raises assessments against the Churches in the Circuit. The District quarterly remits to the Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds administered by The Methodist Church. These are detailed in Note 11 below.

xvii Funds

The trustees have adopted a policy for all unrestricted reserves.

xviii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hand of the ministers.

2 Glossary of terms.

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.

Church: A group of members from fewer than 10 to more than 300

Circuit: A group of Methodist Churches near each other, typically between 10 and 30.

Circuit Meeting: The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CLT (Circuit Leadership Team): A group (comprising mostly but not exclusively) of Circuit Trustees responsible for the day to day administration and policy formation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit and the Circuit Stewards.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: A group of contiguous Circuits, usually between 15 and 30.

DAF: District Advance Fund.

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers' Pension Scheme.

Pensions Trust: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees.

Presbyters (including Superintendent): Probationer or Ordained Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit.

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Income from Donations and Investment Property (SOFA 1 & 3)

The fixed assets of the former Winterslow and Fordingbridge societies have been transferred to the circuit for disposal. The buildings have been valued at £150K each. This amounts to a total of £300k added to the fixed assets of the circuit.

The trustees have determined that the properties at 7 Normandy Way, Fordingbridge and 76A Countess Road, Amesbury are unlikely to be returned to use as manses in the foreseeable future and have therefore classified the same as Investment Properties. Letting income of £30.1k is shown net of fees.

4 Assessments on Churches (SOFA 4)

The Circuit comprises of 9 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its assessment account is taken of the voluntary giving received by each church and the average attendance at Sunday services. The initial assessment is then moderated to take account of local circumstances. The Circuit aims to cover all its net core costs from the Assessment.

5 Grants received (SOFA 7)

No grants were received during this period.

6 Grants and Donations (SOFA 9)

The Grants listed below were made during the year –

Grantee	2024 General Fund £	2024 Circuit Model Trust £	Purpose
Salisbury Methodist Church		9,000	Assist with employment of lay family/outreach worker
Bemerton Methodist Church		9,000	Assist with employment of lay outreach worker
Amesbury Methodist Church		6,000	Funding to repair stonework
Totals		24,000	

7 Stipends, Salaries and Associated Costs (SOFA 10)

Stipends were paid to 4 Presbyters (3.15 fte) and salaries were paid to 3 part time lay employees. The costs associated with this employment amounted to £

	2024 General Fund £	2023 £
Ministers		
Stipends	78,303	88,592
National Insurance Contributions	*6,514	7,304
Apprenticeship Levy	378	410
Pension Fund Contributions	17,537	19,558
Telephone & Broadband	2,663	3,066
Computer allowance	776	
Travelling	5,923	6,015
Assistance with manse energy costs	0	3,000
Sub Total	112,094	127,945
Lay Employees		
Salaries	21,709	11,153
National Insurance Contributions	*	153
Apprentice Levy	80	60
Pension Fund Contributions	0	384
Travelling	1070	1,028
SubTotal	22,859	12,778
Total Stipends, salaries & related costs	134,953	140,723

- Lay Staff NI contributions are included in the Church recharge figure above

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

Pension:

Most ordained presbyters are members of the Methodist Ministers' Pension Scheme (MPPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions the terms 'employer' and 'employee' are used as they would be in an employing body. The Connexion accounts for the MPPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MPPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

Lay Employees are contractually employees and have the option of joining a pension scheme which the Circuit has arranged with TPT Retirement Solutions (formerly The Pensions Trust). This is a defined contribution scheme and Circuit contributes as employer to this scheme.

7a Cost of Superintendent, Presbyters and Trustees.

The Superintendent of the Circuit, the other Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit are not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Payments to Trustees

It is generally not Circuit policy to reimburse non-presbyteral members of the CLT, Circuit Meeting and others involved in the administration of Circuit affairs for expenditure properly incurred in carrying out their duties although certain travelling and administration costs may be reimbursed in relation to specific projects.

The travel costs of Presbyters who attend CLT and Circuit Meetings is included within their overall travel expenses (see note 9) and is not separately determined.

8 Property Expenses. (SOFA 11)

The Circuit is Managing Trustee for 4 manses, 2 of which are occupied by ministers stationed in the Circuit and 2 are let on Assured Shorthold Tenancies. They are also responsible for the two redundant church properties at Fordingbridge and Winterslow. The Circuit is responsible for insurance of the properties and, with the exception of the let manses, Council Tax and water charges.

Manse	Council Tax	Water	Insurance	Maintenance	2024 Total	2023
1 Sycamore Drive	3,282	658		835	4,775	5,410
9 New Zealand Ave	3,437	543		2,975	6,955	5,852
76a Countess Road				5,692	5,692	19,160
7 Normandy Way				961	961	5,030
Unallocated			4,847	1,303	6,150	2,997
Totals	6,719	1,201	4,847	11,766	24,533	38,449

Unallocated costs for maintenance relate to the redundant church properties taken on by the circuit during this financial year.

9 Connexional and District Assessment and Levy (SOFA 12,13 & 16)

The District Assessment is calculated relative to the staffing (Presbyter and Mission staff only) of all Circuits in the Southampton District. This amounted to £41.6k broken down as £35K for the Connexion and £6.6K for the District. Levy on the Circuit Model Trust fund is taken directly from the funds at Trustees for Methodist Church Purposes (TMCP) and is made up of a Circuit/ District payment of £6948 and an administration charge of £539

	General	CMTF	2024 Total	2023
District Expenses	6,622		6,622	6,220
Methodist Church Fund	34,958		34,958	35,768
Levy on CMTF		7,487	7,487	9,104
Totals	41,580	7,487	49,067	51,092

10 Office & Administration costs (SOFA 15)

Costs include those incurred by presbyters in respect of their home offices and those of other circuit office holders, this amounted to £6.9k.

	General £	CMTF £	2024 Total £	2023
Publications, including Conference Minutes	677		677	336
Postage	72		72	239
Stationery	438		438	1,082
Bank charges	60		60	66
Total	1,247		1,247	2,849

11 Other outgoings (SOFA 16)

Costs include one-off payments for activities to support outreach activities, closure of churches and other permitted activities of the charity.

General Fund

Outgoings	General	CMT	2024 Total	2023
Preaching Fees	517		517	1,275
Church Closure	1,101		1,101	0
Misc	6,996		6,996	2,039
Quinquennial	2,970		2,970	
Youth	6,650		6,650	
Training	70		70	
Total	18,304		18,304	3,314

Designated funds

It has been decided that since certain historical designated funds - Manses maintenance (which has its own SOFA note), Café on the Green and Youth work are all budgeted for and reported separately in the Circuit Accounts and are not Restricted Funds, that the practice of preparing separate designated schedules is no longer necessary and that all the associated transactions will take place via our General Fund.

12 Designated funds (SOFA 21)

Following the change to employing a Circuit bursar and Finance Steward from the previous Circuit Treasurer arrangements, the use of designated funds has ceased. The carried forward balance of £19,651 has been transferred into the General Fund.

13 Brought forward payment (SOFA 24)

This has been adjusted from the previous year total to reconcile with the actual starting balance on the TMCP account of £188,966 on September 1st 2023.

BS1 Manses and Other properties.

Buildings comprise 2 manses and 2 investment properties. The circuit's role as managing trustees for closed churches means from time to time fixed assets from closed societies are transferred to the circuit when those societies accounts are closed. During the year two closed church societies (Fordingbridge and Winterslow) transferred their fixed assets to the circuit. This resulted in a £300k increase to the investment properties over the figures stated in FY23/4. It is intended that those transferred fixed assets will be disposed of in the coming financial year. The valuations for the transferred church buildings are those made by the estate agents handling the sales.

	Residential Land	Manses	Investment Property	2024 Total
	£	£	£	£
Balance brought forward	935,003	523,200	566,797	2,025,000
Adjustment (+)				
Revaluations (+/-)				
Disposals (-)				
Transfers (+/-)			300,000	300,000
Balance carried forward	935,003	523,200	866,797	2,325,000

Net Book Value

Brought forward 01/09/2024	935,003	523,200	566,797	0	0	2,025,000
Carried forward 31/08/2024	1,235,000	523,200	566,797	0	0	2,325,000

BS2 Debtors & Prepayments

It is expected that all sums shown as debtors at 1 September 2024 will be received during the following year.

	General	Designated	2024 Total	2023
Debtors	26,422		26,422	0
Pre-payments				
Stipends, Pension NI	12,964		12,964	10,289
Other prepayments				2,310
Totals	39,386		39,386	12,599

The debtor relates to an outstanding invoice for a quarterly assessment payment from Salisbury Methodist Church of £26422.

BS3&4 Description of Funds

Monetary balances held at the Central Finance Board of the Methodist Church and at CAFBank Ltd are all available on demand and without loss of interest. Following the change to employing a Circuit Bursar and Finance Steward from the previous Circuit Treasurer arrangements, it was felt the practice of preparing separate designated schedules is no longer necessary and that all the associated transactions will take place via our General Fund. Consequently, the use of designated funds has ceased.

	General	Designated	2024 Total	2023
Central Finance Board	9,729		9,729	59,829
CAFBank Ltd	11,118		11,118	18,231
Cash in Hand	30		30	30
Hamptons Int	1,000		1,000	1,000
Totals	21,877		21,877	79,090

Unrestricted Funds

	Balance at 31 Aug 2024	2023
General Fund	2,386,263	2,073,771

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 99% of this fund is held as freehold property being manses for the ministers and investment property and, from time to time, redundant chapels in the Circuit. Grants made during the year are shown at paragraph 6. The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for this fund.

	Balance at 31 Aug 2024	2023
Circuit Model Trust Fund	166,803	188,139

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is formulaically determined contributions from the sale of manses and church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the Trustees for Methodist Church Purposes to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

There are no restricted or endowment funds.

Related Parties

Related parties include the Methodist Connexion, The Southampton District and Churches within the Circuit, CFB and TMCP. All financial transactions with these related parties are reported in these accounts.

Agency Collection and Payments

The Circuit has acted as agent in either collection or facilitation of the monies for Methodist charities in previous years. Previously the sums sent to the Circuit by churches were remitted direct to the organisations or funds shown and do not appear elsewhere in these accounts. Following changes to banking arrangements churches now pay monies directly to charities and do not use the circuit for payments.

Independent Examiner

The Independent Examiner examined the Circuit Accounts at their standard professional fees of £800 + VAT and provided no additional services to the Circuit during the year.

Name of Circuit: Salisbury						Circuit No: 26/12	
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				622			622
2 Income from monetary investments		2,864	5,833				8,697
3 Income from investment properties	3	16,518		6,832			23,350
4 Assessments on Churches	4	130,581					130,581
5 Capital Receipts							0
6 Grants received	5	5,000					5,000
7 Other charitable income	11	85		1,495			1,580
8 Total income		155,048	5,833	8,949	-	-	169,830
Expenditure							
9 Grants and donations	6	2,125	28,000				30,125
10 Salaries and associated costs	7	140,723					140,723
11 Property maintenance	8	9,400		35,453			44,853
12 Connexional assessment & model trust levy	9	35,768					35,768
13 District Assessment & Levy	9	6,220	9,104				15,324
14 Depreciation							0
15 Office expenses	10	2,188	661				2,849
16 Other outgoings	11	2,135		2,941			5,076
17 Total charitable expenditure		198,559	37,765	38,394	0	0	274,718
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		-43,511	-31,932	-29,445	0	0	-104,888
21 Transfers between funds		- 10,000	- 12,000	22,000			0
22 Other gains/(losses)							
23 Net movement in funds		-53,511	-43,932	-7,445	0	0	-104,888
24 Total funds brought forward		102,282	232,071	27,096			361,449
25 Total funds carried forward		48,771	188,139	19,651	-	-	256,561

Declarations and Scrutiny

I confirm that these accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of Circuit Finance Steward



Date 5th June 2025

Name and address of Circuit Finance Steward: Mrs Susan Holmes, 7 Bishops Mead, Laverstock,
Salisbury SP1 1RU

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit Meeting held on 12th June 2025.

Signature of the Chair of the meeting:



Name of the Chair of the meeting: Rev. Dr. Mark Cheetham Date 12th June 2025

Independent Examiner's Report to the Trustees of the Salisbury Methodist Circuit

Charity number: 1134362

I report to the trustees on my examination of the accounts of the Salisbury Circuit for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes.

Responsibilities and basis of report

As the Circuit'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 Circuit'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts do not accord with the accounting records; or
- 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.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balance and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.


Nicholas Jones (FCCA)

Member of the Association of Chartered Certified Accountants

Fawcetts LLP

Chartered Accountants

Windover House

St Ann Street

Salisbury

SP1 2DR

Date: 24 June 2025

Appendix A

Salisbury Methodist Circuit Meeting Membership for the year-ended 31 August 2024 (including members appointed after year-end):

Ministers:	Revd, Dr Mark Cheetham (chair) Revd. Steve Hawkes
Supernumerary Ministers:	Revd. Cecil King Revd. Christopher Jones Revd. Margaret Jones Revd. Rosemary Fletcher Revd. Philip Richter Revd. Rosemary Richter Revd. Judie Davies Revd. Jane Taylor Revd. Stephen Maunder Revd. Derek Chapman Revd. Dr Philip Luscombe Revd. Dr Peter Ensor Revd. Denise Binks (appointed 1 September 2024)
Lay Pastoral Assistant	Mrs Jacqueline Saunders
Circuit Stewards:	Mrs Susan Holmes (Finance) Mrs Fiona Sherman Mrs Linda Hayman Major Tim Casey
Manse Secretary:	Mr Robert Taylor
Circuit Local Preachers & Worship Leaders representatives:	Mrs Valerie Liversidge Mr Bernard Robert Mr Malcolm Spencer
Circuit Appointed:	Mrs Grace E Chick (Methodist Women in Britain) Mrs Diana Noble (Safeguarding Officer) Mr Nicholas Rutt (Circuit website manager) Mr Jim Gillings (ECO champion)
Circuit Church Representatives:	
Amesbury:	Mrs Lauren Newton Mrs Gillian Cook Mr Derek Fisher
Bemerton:	Mrs Janet Hardy Mrs Moira Burton Mr Ian Hardy
Bourne Valley:	Mrs Joy Davey Mrs Lynne Spring
Pitton:	Mrs Sarah Sankey
Salisbury:	Mr David Booth Mrs Carolyn Clarke Mr Paul Butler Mrs Beverley Turner

Sandleheath:	Mr Melvyn Clark (Resigned March 2024) Mr Andrew Ledger (From March 2024) Mrs Sue Ledger Mrs Sylvia Charlesworth
Shaftesbury (from 1 September 2024):	Ms Dorothy Jones Ms Jo Bathurst
Shrewton:	Mrs Lilian M Foynes Mrs Dianne Robinson
Tisbury (from 1 September 2024):	Ms Christine Fordham Ms Joy Ayles
Woodfalls:	Mr Graham Tanner Mrs Anita Tanner
Winterslow:	Mr Duncan Moody (resigned July 2024) Mr Ivan Moody (resigned July 2024)

Accounts

The Salisbury Methodist Circuit
(Registered Charity no 1134362)



Trustees' Report
And
Financial Statements

For the year ending 31 August 2023

**SALISBURY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

The Circuit, of 9 churches, (supporting 10 congregations) spans the *land of the five rivers* around the fine cathedral city of Salisbury. From the rugged beauty of Salisbury plain in the north, to the picturesque surroundings of the New Forest National Park in the south, we are blessed with the ever-present reminder of God's power of creation.

The vision of the Salisbury Methodist Circuit is to know for ourselves and to share the Good News of God's love in Jesus by encouraging and enabling the people and churches of the Circuit to serve their communities and the wider world.

We will do this by:-

- Being an effective Christian presence in our communities and demonstrating a passion for our faith
- Offering inspiring, welcoming worship and other activities
- Creating an open, caring and supportive environment for all we can reach
- Recognising, respecting and encouraging the gifts of all
- Discerning, training, developing and sharing our gifts and skills across the Circuit
- Deepening our faith and growing in discipleship
- Communicating the good news enthusiastically in ways that make sense to people today
- Embracing new opportunities and reacting positively to change

Review of the year

In September 2022, after a period working with a reduced staffing level due to ill health, we needed to re-energise the circuit. We were therefore delighted to welcome Revd. Dr Mark Cheetham to the Circuit as Superintendent Minister and Chair of Trustees. We were further encouraged when a supernumerary minister who had retired into the circuit offered to serve the Circuit part time and took pastoral charge of our church at Amesbury. The experience they brought to the circuit has enabled us to start renewing our vision and seek fresh opportunities to be church and serve our communities.

After a break of 2 years, we were able to take a small group of young people to 3 Generate – the annual gathering for children and young people in the Methodist Church. This sparked enthusiasm amongst the young people with whom we work in some of our churches and we have a somewhat larger group planning to go to the autumn 2023 session.

World and national news encouraged us to think more about world issues and a Justice and Peace group has been formed with representatives from several churches. A related decision was to support prayer initiatives for Prisoners of Conscience alongside a programme run at Salisbury Cathedral. Some of our churches, realising that they had accumulated a surplus of hymnbooks, Bibles and other books sent them to churches in Africa and Sri Lanka.

Salisbury Methodist Church is working towards its Silver Award as an ECO Church. Encouraged by this, we have registered to become an ECO Circuit. We are seeking to engage other churches in the programme and have appointed a Circuit ECO Champion to drive this initiative.

Whilst looking outwards in this way we have also continued to care for our existing congregations, some of which are recognising that the burden of maintaining old buildings uses energy and resource that could be devoted to the mission of the church. During the summer of 2023 our congregation at Fordingbridge took the brave decision to leave their premises and to worship with the local URC congregation whilst they assess longer term options. Similarly, our congregation at Winterslow has decided that they can no longer meet the demands of their building and are seeking a new venue for worship. In due course we hope to sell these properties and release finance to

support growth in the circuit. These decisions have led us to invite a researcher, who is working in the Southampton District, to work with us to help us understand where opportunities for new work exist and how to develop them.

Whilst this work continues, we have been pleased to note new work in the village of Quidhampton. Close to Salisbury, which has no church in the village. One of our supernumerary ministers who lives there has been working with the local Rector to convene a weekly prayer session in the village hall and more recently to hold a monthly service of Holy Communion there. The Circuit has welcomed and will support this new faith community and help it develop.

The new work at Quidhampton is ecumenical and we firmly believe that this is key to maintaining a Christian witness in areas where facilities and opportunities for worship are scarce. We continue to value and support our congregations at Pitton, Sandleheath and Woodfalls where worship and all other church activities are planned ecumenically with the local Anglican church.

As we end this year in our church life we are looking forward to churches in Shaftesbury, Tisbury and Motcombe joining us in the summer of 2024 as the boundaries of local circuits are redrawn to reflect changing patterns of church and community life.

Financial Review

Circuit income is primarily drawn from the assessment paid by the circuit churches. In view of the Covid lockdown from early 2020 and the financial impact this had on our church finances we reduced the sums requested from them and agreed to draw from reserves to make up the shortfall. The basis for calculating assessments will return to the pre-lockdown formula from September 2023.

Our budget allowed for the receipt of rental income from 1 manse which currently is not needed to house presbyters. During the year a second manse fell into this category and was let to tenants from April 2023

Stipends rise each financial year in line with conference approved increases. Our lay employees are paid not less than the 'living wage' and at a rate that is at least comparable with other salaries in the area for work of a similar nature.

In the 2022/2023 accounts :

77% of our income was provided by the local churches.

51% of expenditure was on pay and related costs

19% of expenditure was our contribution to the District, of which part is used to fund the work of the wider Methodist Church

16% of expenditure was on property.

Fund balances

As at 31 August 2023 the net current assets of the Circuit's general and designated fund were £68k, giving approximately 3.5 months cover for expenditure. This is in line with our reserves policy.

Plans for 2022/2023

Circuit financial plans for the coming year have been prepared on the basis that there will be 2.9 full time ordained staff, with anticipated cost of living stipend increases, supported by a part time (0.25%) Lay Pastoral Assistant.

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 as applicable to the Financial Reporting Standard (FRS)102

Full Name of Charity: Salisbury Methodist Circuit

Registration Charity Number: 1134362

Date of registration: 17 February 2010

Main communication address: Salisbury Methodist Church, 26, St Edmunds Church Street, Salisbury, SP1 1EF

The members of the Salisbury 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.

Active Circuit Ministers Rev Mark Cheetham

Rev Steve Hawkes

Rev Anna Bishop

Rev Rosemary Fletcher

Mr Ian Hardy

Mr Robert Taylor

Mr Nigel Thorne

Mrs Jacqueline Weddell

Mrs Fiona Sherman

Lay Employees: Mrs Sarah Taylor – Administrator

Mrs Jacqueline Saunders – Lay Pastoral Assistant

Mr Ian Hardy acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner: Mrs Hilary Thorne MAAT

61 Lindford Road, Salisbury, SP1 3WX

Investment Bankers: Central Finance Board of the Methodist Church.
Trustees for Methodist Church purposes

Bankers: CAFBank Ltd

Solicitors: Batt Broadbent Ltd

Salisbury Circuit Aims and organisation

Charity objective is to act as a Resource provider within the area around Salisbury for the Methodist Church:

"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

- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) 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.

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 Southampton District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Amesbury, Bemerton, Bourne Valley, Fordingbridge, Salisbury, Sandleheath, Shrewton, Winterslow (incorporating Pitton), Woodfalls.

Risk Management

Major risks have been identified and recorded by the Leadership Team 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 congregations

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 Salisbury 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 Salisbury 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 3 months' average expenditure plus a manse maintenance reserve of £20,000. 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 Circuit Assessment from churches.

Tasks for the year 2023/2024

- Help our congregations at Fordingbridge and Winterslow maintain and develop worshipping communities without the burden of ageing buildings.
- Develop a new team of Circuit Stewards to support our Ministers and Churches.
- Employ a bursar to manage finance and property and integrate that role into the Circuit Team.
- Implement a changed pattern of staff deployment from January 2024 to ensure that resources are used to best effect.
- Develop the work of the Justice and Peace group and the ECO team.

Name of Circuit: Salisbury						Circuit No: 26/12	
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				622			622
2 Income from monetary investments		2,864	5,833				8,697
3 Income from investment properties	3	16,518		6,832			23,350
4 Assessments on Churches	4	130,581					130,581
5 Capital Receipts							0
6 Grants received	5	5,000					5,000
7 Other charitable income	11	85		1,495			1,580
8 Total income		155,048	5,833	8,949	-	-	169,830
Expenditure							
9 Grants and donations	6	2,125	28,000				30,125
10 Salaries and associated costs	7	140,723					140,723
11 Property maintenance	8	9,400		35,453			44,853
12 Connexional assessment & model trust levy	9	35,768					35,768
13 District Assessment & Levy	9	6,220	9,104				15,324
14 Depreciation							0
15 Office expenses	10	2,188	661				2,849
16 Other outgoings	11	2,135		2,941			5,076
17 Total charitable expenditure		198,559	37,765	38,394	0	0	274,718
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		-43,511	-31,932	-29,445	0	0	-104,888
21 Transfers between funds		- 10,000	- 12,000	22,000			0
22 Other gains/(losses)							
23 Net movement in funds		-53,511	-43,932	-7,445	0	0	-104,888
24 Total funds brought forward		102,282	232,071	27,096			361,449
25 Total funds carried forward		48,771	188,139	19,651	-	-	256,561

Name of Circuit: Salisbury							Circuit No :	26/12
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	BS1	1,458,203					1,458,203	1,718,729
Investment properties	BS1	566,797					566,797	306,271
Investments							0	
Total fixed assets		2,025,000	0	0	0	0	2,025,000	2,025,000
Current Assets								
Debtors	BS2	10,289		2,310			12,599	9,652
Loans by the Circuit	BS3						0	
Investments with TMCP			188,139				188,139	232,071
Central Finance Board Deposits	BS3	44,329		15,500			59,829	128,779
Cash at Bank and in hand	BS3	17,345		1,916			19,261	21,100
Total current assets		71,963	188,139	19,726	0	0	279,828	391,602
Current liabilities								
Creditors (due in under 1 year)	BS4	23,192		75			23,267	30,153
Grants payable within 2022-23							0	
Total current liabilities		23,192	0	75	0	0	23,267	30,153
Net current assets/liabilities		48,771	188,139	19,651	0	0	256,561	361,449
Total assets less current liabilities		2,073,771	188,139	19,651	0	0	2,281,561	2,386,449
Long term liabilities (due after more than one year)								
Grants payable after 2022-23							0	
Loans to the Circuit							0	
Net assets		2,073,771	188,139	19,651	0	0	2,281,561	2,386,449
Funds of the Circuit								
General Fund (Unrestricted)	BS5	2,073,771					2,073,771	2,127,282
Circuit Model Trust Fund (Unrestricted)	BS5		188,139				188,139	232,071
Designated Funds (Unrestricted)	BS5			19,651			19,651	27,096
Total Unrestricted Funds							2,281,561	2,386,449
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		2,073,771	188,139	19,651	0	0	2,281,561	2,386,449
Signed								
Circuit Treasurer								

The Salisbury Methodist Circuit

Notes to the accounts for the year ending 31 August 2023

1. Basis of accounting and accounting policies i

Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (Charities SORP (FRS 102)).

ii Public benefit entity

The Salisbury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note(s) below.

iii 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. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling rounded to the nearest pound,

v FRS102 SORP 2015

These accounts are compliant with FRS 102 and with the FRS 102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirements of Reg.(8)(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into the account when there is entitlement and amount is reliably measured once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

xi VAT

Since the Circuit is not VAT registered all input VAT is charged with the expenses to which it refers.

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and /or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being that property's insurance reinstatement value as assessed by the representative of Methodist Insurance plc in 2010 and subsequently adjusted up to and including 31 August 2015 or, if acquired after that date, at its insurance reinstatement value at the date of acquisition. No depreciation is provided because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by a professional valuation and after taking into account the levy to be charged by the Connexion. Any expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS 102, as outlined above.

xiii(a) Monetary investments

The Circuit's investments are in monetary assets classified as being financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 20 below.

xiii(b) Investment Property

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its current staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified in Note 3 below

xiv Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv Loans as Basic Financial Instruments

Where concessionary loans (i.e. free of interest) are made to the Circuit to further its charitable purposes, and are repaid after more than one year, they are initially recognised as the amount paid, with the carrying value adjusted in subsequent years to reflect payment and any accrued interest, adjusted for any impairment, if necessary.

Where there is objective evidence of impairment, an immediate impairment loss is recognised in the Statement of Financial Activities. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the Statement of Financial Activities.

Where loans require the calculation of a discounted cash flow valuation, this will be so marked.

xvi Methodist Connexional Funds

The Methodist Church Connexion raises assessments against the Circuits and these are paid quarterly to their Districts. The Circuit raises assessments against the Churches in the Circuit. The District quarterly remits to the Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds administered by The Methodist Church. These are detailed in Note 11 below.

xvii Funds

The trustees have adopted a policy for all unrestricted reserves.

xviii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hand of the ministers.

2 Glossary of terms.

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.

Church: A group of members from fewer than 10 to more than 300

Circuit: A group of Methodist Churches near each other, typically between 10 and 30.

Circuit Meeting: The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CLT (Circuit Leadership Team): A group (comprising mostly but not exclusively) of Circuit Trustees responsible for the day to day administration and policy formation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit and the Circuit Stewards.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: A group of contiguous Circuits, usually between 15 and 30.

DAF: District Advance Fund.

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers' Pension Scheme.

Pensions Trust: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees.

Presbyters (including Superintendent): Probationer or Ordained Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit.

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Income from Investment Property (SOFA 3)

The trustees have determined that the properties at 7 Normandy Way, Fordingbridge and 76A Countess Road, Amesbury are unlikely to be returned to use as manses in the foreseeable future and have therefore classified the same as Investment Properties. Letting income of £23,350 (£16,518 in the General Fund and £6,832 in designated funds) is shown gross of fees and commission.

4 Assessments on Churches (SOFA 4)

The Circuit comprises of 9 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its assessment account is taken of the voluntary giving received by each church and the average attendance at Sunday services. The initial assessment is then moderated to take account of local circumstances. The Circuit aims to cover all its net core costs from the Assessment.

5 Grants received (SOFA 6)

A grant of £5,000 was received from the District towards the cost of employing an administrator. Other income (SOFA 7)

6 Grants and Donations (SOFA 9)

The Grants listed below were made during the year.

Grantee	General Fund £	Circuit Model Trust Fund £	Purpose
Salisbury Methodist Church		9,000	Assist with employment costs of lay family/outreach worker
Bemerton Methodist Church		9,000	Assist with employment costs of lay outreach worker
Salisbury Methodist Church		10,000	Upgrade to church heating.
Woodfalls Methodist Church	700		Adding new kitchen to small hall
Bourne Valley Methodist Church	1,465		Electrical safety work
Totals	2,125	28,000	

7 Stipends, Salaries and Associated Costs (SOFA 10)

Stipends were paid to 4 Presbyters (3.15 fte) and salaries were paid to 2 part time lay employee (0.4 fte)

	General Fund	2022
	£	£
Ministers		
Stipends	88,592	84,208
National Insurance Contributions	7,304	7,133
Apprenticeship Levy	410	449
Pension Fund Contributions	19,558	21,957
Telephone & Broadband	3,066	3,254
Travelling	6,015	6,550
Assistance with manse energy costs	3,000	0
Relocation costs	0	5,182
Sub Total	127,945	128,733
Lay Employees		
Salaries	11,153	4,818
National Insurance Contributions	153	95
Apprentice Levy	60	27
Pension Fund Contributions	384	220
Telephone	0	0
Travelling	1,028	0
SubTotal	12,778	5,160
Total Stipends, salaries & related costs	140,723	133,893

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

Pension:

Most ordained presbyters are members of the Methodist Ministers' Pension Scheme (MPPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions the terms 'employer' and 'employee' are used as they would be in an employing body. The Connexion accounts for the MPPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MPPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

Lay Employees are contractually employees and have the option of joining a pension scheme which the Circuit has arranged with TPT Retirement Solutions (formerly The Pensions Trust). This is a defined contribution scheme and Circuit contributes as employer to this scheme.

7a Cost of Superintendent, Presbyters and Trustees.

The Superintendent of the Circuit, the other Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit are not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Payments to Trustees

It is generally not Circuit policy to reimburse non-presbyteral members of the CLT, Circuit Meeting and others involved in the administration of Circuit affairs for expenditure properly incurred in carrying out their duties although certain travelling and administration costs may be reimbursed in relation to specific projects.

The travel costs of Presbyters who attend CLT and Circuit Meetings is included within their overall travel expenses (see note 9) and is not separately determined.

8 Property Expenses. (SOFA 11)

The Circuit is Managing Trustee for 4 manses, 2 of which are occupied by ministers stationed in the Circuit and 2 are let on Assured Shorthold Tenancies. The Circuit is responsible for insurance of the properties and, with the exception of the let manses, Council Tax and water charges.

Total expenditure on property was £44,852

Expenditure on Manses

Manse	Council Tax	Water	Insurance	Maintenance	Fees and Legal	Total	2022
1 Sycamore Drive	3,006	507		1,897		5,410	19,861
9 New Zealand Ave	3,315	147		2,390		5,852	9,343
76a Countess Road	-389	58		15,411	4,080	19,160	4,806
7 Normandy Way	0	0		2,278	2,752	5,030	4,002
Unallocated			2,997			2,997	2,488
	5,932	712	2,997	21,976	6,832	38,449	40,500

Other property Expenses

£6,404 Quinquennial Inspections of five churches

9 Connexional and District Assessment and Levy (SOFA 12 & 13)

The District Assessment is calculated relative to the staffing (Presbyter and Mission staff only) of all Circuits in the Southampton District.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account as at 31 August the previous accounting year.

	General	CMTF	Total	2022
District Expenses	6,220		6,220	7,160
Methodist Church Fund	35,768		35,768	38,188
Levy on CMTF		9,104	9,104	16,745
Totals	41,988	9,104	51,092	62,093

10 Office & Administration costs (SOFA 15)

Costs include those incurred by presbyters in respect of their home offices and those of other circuit office holders

	General £	CMTF £	Total £	2022
Publications, including Conference Minutes	336		336	581
Postage	239		239	5
Stationery	1,082		1,082	889
Website and IT services	465		465	413
Bank charges	66		66	94
CMTF administration charge		661	661	969
Total	2,188	661	2,849	2,951

11 Other Income and Outgoings (SOFA 7 and 16)

11(a) General Fund

Outgoings	General	2022
Preaching Fees	950	1,275
Catering and hospitality	219	57
Misc	966	2,039
Total	2,135	3,371
Income		
Collection at Circuit Service	85	0

11(b) Designated Funds

11(b)(1) The Circuit runs an outreach project on a large housing estate, renting space in a community building for one half day each week. Costs are charged to a designated unrestricted fund set up several years to support mission and outreach initiatives.

Outgoings	Designated (unrestricted fund)	2022
Rent	1,056	1,056
Equipment	178	151
Consumables	573	797
Printing & Advertising	115	258
Staging seasonal events	250	
Total	2,172	2,262
Income		
Sale of refreshments	1,061	818
Donations	374	179
Total	1,435	997

11(b)(2) The Circuit has funded the cost of attending 3 Generate (The Connexional Youth Weekend) for those children and young people who wish to attend

Outgoings	Designated (unrestricted fund)	2022
Attendance fees	310	0
Travel costs	459	0
Total	769	840

11 (b)(3) The Circuit provided tablets to elderly members of churches who wished to follow our streamed services during lockdown but did not have the required facilities

Outgoings	Designated (unrestricted fund)	2022
Tablets and sim charges	0	4,980
Total	0	4,980
Income		
Contributions from tablets	60	105
Donation plus gift aid	0	0
Total	60	105

BS1 Manses and Other properties.

Buildings comprise 3 manses and 1 investment property.

	Residential Land	Manses	Investmen t Property	Plant, machinery & Motor Vehicles	Fixtures, fittings & equipmen t	Total
	£	£	£	£	£	£
Balance brought forward	935,003	783,726	306,271	0	0	2,025,000
Adjustment (+)						
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)		-260,526	260,526			
Balance carried forward	935,003	523,200	566,797	0	0	2,025,000

Accumulated Depreciation

Basis	N/A	N/A	N/A	SL	SL
Rate					3 Years

Balance brought forward					0	0
Depreciation charge for year						
Impairment provisions						
Revaluations						
Disposals						
Transfers						
Balance carried forward	935,003	523,200	566,797	0	0	2,025,000

Net Book Value

Brought forward	935,003	783,726	306,271		0	2,025,000
Carried forward	935,003	523,200	566,797		0	2,025,000

BS2 Debtors & Prepayments

It is expected that all sums shown as debtors at 1 September 2023 will be received during the following year. Similarly it is expected that payments in advance at 1 September 2023 will be expended in 2023-2024

	General	Designated	Total	2022
Debtors	0	0	0	0
Prepayments				
Stipends, Pension NI	10,289	0	10,289	9,652
Other prepayments	0	2,310	2,310	0
Totals	10,289	2,310	12,599	9,652

BS3 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAFBank Ltd are all available on demand and without loss of interest. The split of these balances across General and Designated Funds is arbitrary but wherever possible balances are not shown as negative

	General	Designated	Total	2022
Central Finance Board	44,329	15,500	59,829	128,779
CAFBank Ltd	17,345	886	18,231	20,570
Cash in Hand		30	30	30
Hamptons Int*		1,000	1,000	500
Totals	61,674	17,416	79,090	149,879

*Hamptons International are our letting agents for the Investment Property

BS4 Creditors, Accruals and Income in advance

It is expected that all sums accrued at 31 August 2023 will be paid during the year 2023-2024

	General	Designated	Total	2022
Creditors				
Assessments in advance	22,241		22,241	21,294
Unpaid expenses	951	75	1,026	8,859
Totals	23,192	75	23,267	30,153

BS5 Description of Funds

Unrestricted Funds

	Balance at 31 Aug 2023	2022
General Fund	2,073,771	2,127,282

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 99% of this fund is held as freehold property being manses for the ministers and investment property and, from time to time, redundant chapels in the Circuit. Grants made during the year are shown at paragraph 8. The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for this fund.

	Balance at 31 Aug 2023	2022
Circuit Model Trust Fund	188,139	232,071

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is formulaically determined contributions from the sale of manses and church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the Trustees for Methodist Church Purposes to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

Designated Funds

	Balance at 31 Aug 2023	2022
Manse Fund	4,400	11,020
Mission Fund	14,202	14,258
Youth Fund	1,049	1,818
Total	19,651	27,096

Manse- Receives an annual transfer from the General Fund and against this is charged routine maintenance, repairs, council tax, water charges and, as the need arises, refurbishment.

Mission – Established with rental income from investment properties and, by decision of the Circuit Trustees, has a cap of £20,000. It is available to provide seed funding for new mission and outreach initiatives within the Circuit.

Youth – Receives an annual transfer from the General Fund as required. The purpose is to encourage activities for children and young people including attendance at District and Connexional youth events.

There are no restricted or endowment funds.

BS6 Related Parties

Related parties include the Methodist Connexion, The Southampton District and Churches within the Circuit, CFB and TMCP. All financial transactions with these related parties are reported in these accounts.

BS7 Agency Collections and Payments

The Circuit acts as agent in either collection or facilitation of the monies tabulated below. The sums sent to the Circuit by churches were remitted direct to the organisations or funds shown and do not appear elsewhere in these accounts.

Fund or Organisation	Amount facilitated £
Methodist Church Fund for property	50
Methodist Church Junior Mission for All Fund	50
Methodist Ministers' Housing Society	50
Leaders of Worship and Preachers Trust	250
Methodist Church Fund for the support of Presbyters and Deacons	50

BS8 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end.

BS9 Independent Examiner

The Independent Examiner examined the Circuit Accounts without charge and provided no additional services to the Circuit during the year.

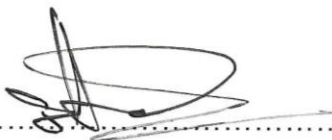
Name of Circuit: Salisbury

No 26/12

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer



Date 18/09/2023

Name and address of treasurer Mr Ian Hardy, Bower Haven, Mount Pleasant,
Stoford, Salisbury SP2 0PP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will * be presented to the Circuit meeting held on:

Signature of the Chair of the meeting:

Name of the Chair of the meeting: Date

Independent Examiner's Report to the Trustees of the

Salisbury Circuit

Charity Number 1134362.

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Salisbury Circuit for the year ended 31 August 2023 set out on pages ... to As the Circuit'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 Circuit'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.

* delete or circle as appropriate

Name of Circuit Salisbury

Circuit No 26/12

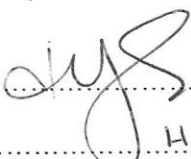
Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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 *Delete if not applicable i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P accounts.*

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.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner: H. J. THORNE

Relevant professional qualification of independent examiner: MAAT

Name of firm (where appropriate):

Address: 61 LINDFORD ROAD, BISHOPDOWN

..... SALISBURY Post Code: SPI 3WX

Date: 22 October 2023

* delete or circle as appropriate

Appendix A

Salisbury Methodist Circuit Meeting Membership

Ministers:	Revd, Dr Mark Cheetham (chair) Revd. Steve Hawkes Revd. Anna Bishop
Supernumerary Ministers:	Revd. Cecil King Revd. Christopher Jones Revd. Margaret Jones Revd. Rosemary Fletcher
Lay Pastoral Assistant	Mrs Jacqueline Saunders
Circuit Stewards:	Mr Ian Hardy (Treasurer) Mr Robert Taylor Mrs Jacqueline Weddell Mrs Fiona Sherman
Circuit Local Preachers & Worship Leaders representatives:	Mrs Valerie Liversidge Mr Bernard Robert Mr Malcolm Spencer
Circuit Appointed:	Mrs Grace E Chick (Methodist Women in Britain) Mrs Diana Nobel (Safeguarding Officer) Mr Nicholas Rutt (Circuit website manager)
Circuit Church Representatives:	
Amesbury:	Mrs Liz Rose Mrs Gillian Cook Mr Derek Fisher
Bemerton:	Mrs Janet Hardy Mrs Moira Burton Mrs Sue Holmes
Bourne Valley:	Mrs Joy Davey Mr Brian Homer
Fordingbridge:	Mrs Christine Jones Miss Isabel Brown
Pitton:	Mrs Sarah Sankey
Salisbury:	Mr David Booth Mrs Carolyn Clarke Mr Jim Gillings Mrs Beverley Turner
Sandleheath:	Mr Melvyn Clark
Shrewton:	Mrs Lilian M Foynes Mrs Dianne Robinson
Winterslow:	Mr Duncan Moody Mr Ivan Moody

Woodfalls:

Mr Graham Tanner
Mrs Anita Tanner
Mrs Muriel Dibden

Accounts

The Salisbury Methodist Circuit
(Registered Charity no 1134362)



Trustees' Report
And
Financial Statements

For the year ending 31 August 2022

**SALISBURY METHODIST CIRCUIT
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

The Circuit, of 9 churches, (supporting 10 congregations) spans the *land of the five rivers* around the fine cathedral city of Salisbury. From the rugged beauty of Salisbury plain in the north, to the picturesque surroundings of the New Forest National Park in the south, we are blessed with the ever-present reminder of Gods power of creation.

The vision of the Salisbury Methodist Circuit is to know for ourselves and to share the Good News of God's love in Jesus by encouraging and enabling the people and churches of the Circuit to serve their communities and the wider world.

We will do this by:-

- Being an effective Christian presence in our communities and demonstrating a passion for our faith
- Offering inspiring, welcoming worship and other activities
- Creating an open, caring and supportive environment for all we can reach
- Recognising, respecting and encouraging the gifts of all
- Discerning, training, developing and sharing our gifts and skills across the Circuit
- Deepening our faith and growing in discipleship
- Communicating the good news enthusiastically in ways that make sense to people today
- Embracing new opportunities and reacting positively to change

Review of the year

In the autumn of 2021 many of our church and circuit activities were looking forward to moving away from the restrictions imposed by Covid and the related lockdowns. However, whilst in Salisbury our work with children and young people has recovered strongly, in some churches congregations have not returned to the level they were at the start of 2020. Many of our members were/are elderly and during the past 2 years some have died and others have become house-bound due to age or a medical necessity to shield themselves from the reduced but on-going Covid risk. Two of our churches have continued to live-stream Sunday worship enabling those who need to remain at home to join with us remotely. Some of the community groups linked to our churches had ceased to function and others have taken time to rebuild their membership and activities.

The changing situation has led some congregations, particular in village environments, to explore and develop links with local churches of other Christian denominations. This is opening new opportunities as together we share resources of people and property to develop our Christian presence in those places. Bringing the best we have, we hope to achieve more working together than we can working alone whilst trying to maintain the fundamentals of our Methodist identity.

In the spring of 2022 as refugees from Ukraine were starting to arrive in Salisbury our congregation at Salisbury Methodist Church provided a base for a Community Hub working with the various agencies across the City. We provided an office facility for the organisers and a meeting place for refugees and host families. This developed to include language and translation facilities and occasional opportunities for worship, led by priests from the Ukrainian Orthodox Church. As an ecumenical and multi-agency venture this has built relationships with many local residents and organisations.

Salisbury Methodist Church also obtained registration for same-sex marriages as well as the achievement of the Bronze Eco Church Award.

Our staffing situation during the year was difficult. Our Superintendent Minister remained on extended sick leave throughout the year and retired early, due to ill health, at the end of August 2022. A second minister was placed on sick leave from the autumn of 2021 and sadly died in March 2022. A third minister took his scheduled sabbatical in the summer of 2022. We are grateful to a Supernumerary Minister from a

neighbouring circuit who continued to carry the responsibilities of Acting Superintendent throughout the year. We are also appreciative of support from a minister with a part time appointment who increased her hours and to other Supernumerary Ministers residing in the Circuit who provided pastoral, preaching and other support.

In the autumn of 2021 we were delighted to invite a new Superintendent Minister to join the Circuit from September 2022. Later in the year we learned that another Minister, retiring to the Circuit, was willing to offer a part time appointment during 2022/2023 and we were pleased to take up that offer. In the summer we were pleased to be able to appoint a Lay Pastoral Assistant to support two of our village congregations.

We end the year ready to face new opportunities with a re-built staff team and to learn from the experience that they bring.

Financial Review

Circuit income is primarily drawn from the assessment paid by the circuit churches. In view of the Covid lockdown from early 2020 and the financial impact this had on our church finances we reduced the sums requested from them and agreed to draw from reserves to make up the shortfall. Lock down also reduced our travel costs but increased costs on other areas.

Our budget allowed for the receipt of rental income from 1 manse which currently is not needed to house presbyters.

Stipends rise each financial year in line with conference approved increases. The reduction in expenditure this year reflected the untimely death of one of our presbyters during the year. Our lay employees are paid not less than the 'living wage' and at a rate that is at least comparable with other salaries in the area for work of a similar nature.

In the 2021/2022 accounts :

71% of our income was provided by the local churches.

49% of expenditure was on pay and related costs

23% of expenditure was our contribution to the District, of which part is used to fund the work of the wider Methodist Church

15% of expenditure was on property.

Fund balances

As at 31 August 2022 the net current assets of the Circuit's general and designated fund were £129k, giving approximately 6.5 months cover for expenditure. This exceeds our normal reserve and the income requested from churches in 2022/2023 is being reduced with the aim of reducing reserves again by 31 August 2023.

Plans for 2022/2023

Circuit financial plans for the coming year have been prepared on the basis that there will be 3.2 full time ordained staff, with anticipated cost of living stipend increases, supported by a part time (0,25%) Lay Pastoral Assistant.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS)102

Full Name of Charity: Salisbury Methodist Circuit

Registration Charity Number: 1134362

Date of registration: 17 February 2010

Main communication address: Bower Haven, Mount Pleasant, Stoford, Salisbury, SP2 0PP

The members of the Salisbury 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.

Active Circuit Ministers Rev Mark Cheetham
 Rev Steve Hawkes
 Rev Anna Bishop
 Rev Rosemary Fletcher

Circuit Stewards Mr Ian Hardy
 Mr Robert Taylor
 Mr Nigel Thorne
 Mrs Jacqueline Weddell
 Mrs Fiona Sherman

Lay Employees: Mrs Sarah Taylor – Administrator
 Mrs Jacqueline Saunders – Lay Pastoral Assistant

Mr Ian Hardy acted as the principal officer overseeing the day-to-day financial management and accounting for the circuit during the year.

Independent examiner: Mrs Hilary Thorne MAAT
 61 Lindford Road, Salisbury, SP1 3WX

Investment Bankers: Central Finance Board of the Methodist Church.
 Trustees for Methodist Church purposes

Bankers: CAFBank Ltd

Solicitors: Batt Broadbent Ltd

Salisbury Circuit Aims and organisation

Charity objective is to act as a Resource provider within the area around Salisbury for the Methodist Church:

"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
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.

- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) 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.

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 Southampton District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Amesbury, Bemerton, Bourne Valley, Fordingbridge, Salisbury, Sandleheath, Shrewton, Winterslow (incorporating Pitton), Woodfalls.

Risk Management

Major risks have been identified and recorded by the Leadership Team 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 congregations.

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 Salisbury 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 Salisbury 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 3 months' average expenditure plus a manse maintenance reserve of £20,000 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 Circuit Assessment from churches.

Tasks for the year 2022/2023

- Welcome our incoming Superintendent Minister and other Circuit Staff. Establish how we maximise the benefits of the skill and experience of new and existing team members.
- Continue to support those churches who are building ecumenical links with churches of other Christian denominations and help them build a more dynamic Christian presence in their localities.
- Encourage our Lay Employees and Volunteers, helping them develop their gifts and talents and equipping them with the resources they need to build the Community of God.
- Plan for further changes in staffing resources from September 2023.
- Encourage our church congregations to work more closely together, sharing worship and benefitting from each other's experience.
- Develop plans for the effective use of our property resources for Mission
- Expand our team of Circuit Stewards and look at succession planning.
- Help churches identify and develop new opportunities for Mission and Outreach.

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							0
2 Income from monetary investments		497	1,187				1,684
3 Income from investment properties	3	12,806		994			13,800
4 Assessments on Churches	4	150,625					150,625
5 Capital Receipts	5						0
6 Grants received	6	44,111					44,111
7 Other charitable income	7	975		1,102			2,077
8 Total income		209,014	1,187	2,096	-	-	212,297
Expenditure							
9 Grants and donations	8	3,500	18,000				21,500
10 Salaries and associated costs	9	133,893					133,893
11 Property maintenance	10	2,583		38,012			40,595
12 Connexional assessment & model trust levy	11	38,188					38,188
13 District Assessment & Levy	11	7,160	16,745				23,905
14 Depreciation							0
15 Office expenses	12	1,982	969				2,951
16 Other outgoings	13	3,371		7,242			10,613
17 Total charitable expenditure		190,677	35,714	45,254	0	0	271,645
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		18,337	-34,527	-43,158	0	0	-59,348
21 Transfers between funds		28,000	- 73,340	45,340			0
22 Other gains/(losses)	14						
23 Net movement in funds		46,337	-107,867	2,182	0	0	-59,348
24 Total funds brought forward		55,945	339,938	24,914			420,797
25 Total funds carried forward		102,282	232,071	27,096	-	-	361,449

Name of Circuit: SALISBURY		CIRCUIT NO: 26/12						
Balance Sheet as at 31 August 2022								
		General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2020/21
	Notes to the Accounts	£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment	BS1	1,718,729					1,718,729	1,718,729
Investment properties	BS1	306,271					306,271	306,271
Investments							0	0
Total fixed assets		2,025,000	0	0	0	0	2,025,000	2,025,000
Current Assets								
Debtors	BS2	9,652					9,652	9,347
Loans by the Circuit							0	0
Investments with TMCP			232,071				232,071	339,938
Central Finance Board Deposits	BS3	104,713		24,066			128,779	71,940
Cash at Bank and in hand	BS3	18,070		3,030			21,100	26,987
Total current assets		132,435	232,071	27,096	0	0	391,602	448,212
Current liabilities								
Creditors (due in under 1 year)	BS4	30,153					30,153	27,415
Grants payable within 2021-22							0	
Total current liabilities		30,153	0	0	0	0	30,153	27,415
Net current assets/liabilities		102,282	232,071	27,096	0	0	361,449	420,797
Total assets less current liabilities		2,127,282	232,071	27,096	0	0	2,386,449	2,445,797
Long term liabilities (due after more than one year)								
Grants payable after 2021-22							0	0
Loans to the Circuit							0	0
							0	0
Net assets		2,127,282	232,071	27,096	0	0	2,386,449	2,445,797
Funds of the Circuit								
General Fund (Unrestricted)	BS5	2,127,282					2,127,282	2,080,945
Circuit Model Trust Fund (Unrestricted)			232,071				232,071	339,938
Designated Funds (Unrestricted)				27,096			27,096	24,914
Total Unrestricted Funds							2,386,449	2,445,797
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		2,127,282	232,071	27,096	0	0	2,386,449	2,445,797
Signed								
								
Ian Hardy								
Circuit Treasurer								

The Salisbury Methodist Circuit

Notes to the accounts for the year ending 31 August 2022

1. Basis of accounting and accounting policies i

Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (Charities SORP (FRS 102)).

ii Public benefit entity

The Salisbury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note(s) below.

iii 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. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling rounded to the nearest pound,

v FRS102 SORP 2015

These accounts are compliant with FRS 102 and with the FRS 102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirements of Reg.(8)(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into the account when there is entitlement and amount is reliably measured once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

xi VAT

Since the Circuit is not VAT registered all input VAT is charged with the expenses to which it refers.

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and /or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being that property's insurance reinstatement value as assessed by the representative of Methodist Insurance plc in 2010 and subsequently adjusted up to and including 31 August 2015 or, if acquired after that date, at its insurance reinstatement value at the date of acquisition. No depreciation is provided because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by a professional valuation and after taking into account the levy to be charged by the Connexion. Any expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS 102, as outlined above.

xiii(a) Monetary investments

The Circuit's investments are in monetary assets classified as being financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 20 below.

xiii(b) Investment Property

From time to time the Circuit may hold residential property (formerly manse) which is surplus to its current staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified in Note 3 below

xiv Receivables and Payables: Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv Loans as Basic Financial Instruments

Where concessionary loans (i.e. free of interest) are made to the Circuit to further its charitable purposes, and are repaid after more than one year, they are initially recognised as the amount paid, with the carrying value adjusted in subsequent years to reflect payment and any accrued interest, adjusted for any impairment, if necessary.

Where there is objective evidence of impairment, an immediate impairment loss is recognised in the Statement of Financial Activities. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the Statement of Financial Activities.

Where loans require the calculation of a discounted cash flow valuation, this will be so marked.

xvi Methodist Connexional Funds

The Methodist Church Connexion raises assessments against the Circuits and these are paid quarterly to their Districts. The Circuit raises assessments against the Churches in the Circuit. The District quarterly remits to the Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds administered by The Methodist Church. These are detailed in Note 20 below.

xvii Funds

The trustees have adopted a policy for all unrestricted reserves.

xviii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hand of the ministers.

2 Glossary of terms.

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.

Church: A group of members from fewer than 10 to more than 300

Circuit: A group of Methodist Churches near each other, typically between 10 and 30.

Circuit Meeting: The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CLT (Circuit Leadership Team): A group (comprising mostly but not exclusively) of Circuit Trustees responsible for the day to day administration and policy formation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit and the Circuit Stewards.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: A group of contiguous Circuits, usually between 15 and 30.

DAF: District Advance Fund.

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers' Pension Scheme.

Pensions Trust: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees.

Presbyters (including Superintendent): Probationer or Ordained Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit.

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Income from Investment Property (SOFA 3)

The trustees have determined that the property at 7 Normandy Way, Fordingbridge is unlikely to be returned to use as manses in the foreseeable future and have therefore classified the same as Investment Properties. Letting income of £13,800 (£12,806 in the General Fund and £994 in designated funds) is shown gross of fees and commission.

4 Assessments on Churches (SOFA 4)

The Circuit comprises of 9 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its assessment account is taken of the voluntary giving received by each church and the average attendance at Sunday services. The initial assessment is then moderated to take account of local circumstances. The Circuit aims to cover all its net core costs from the Assessment.

5 Capital Receipts (SOFA 5)

Nil

6 Grants received (SOFA 6)

Grants totalling £20,644 were received from the District towards the cost of employing an administrator and additional costs incurred due to the ill health of presbyters.

A contingency grant of £23,467 was received from Methodist Connexional Funds to cover part of the stipend costs of a Presbyterian on long term sick leave.

7 Other income (SOFA 7)

Compensation of £975 was received from BT following service disruptions. Contributions of £997 were received from attendees at our outreach project and £105 towards the cost of providing tablets to those needing to access on-line worship. (see note 13b)

8 Grants and Donations (SOFA 9)

The Grants listed below were made during the year.

Grantee	General Fund £	Circuit Model Trust Fund £	Purpose
Salisbury Methodist Church		9,000	Assist with employment costs of lay family/outreach worker
Bemerton Methodist Church		9,000	Assist with employment costs of lay outreach worker
Winterslow Methodist Church	2,500		Roof repairs
Shrewton Methodist Church	1,000		Support for the Day Centre
Totals	3,500	18,000	

9 Stipends, Salaries and Associated Costs (SOFA 10)

Stipends were paid to 4 Presbyters (3.4 fte) and **salaries** were paid to 2 part time lay employee (0.2 fte)

	General Fund	2021
Ministers	£	£
Stipends	84,208	93,588
National Insurance Contributions	7,133	7,796
Apprenticeship Levy	449	458
Pension Fund Contributions	21,957	23,802
Telephone & Broadband	3,254	2,167
Travelling	6,550	2,557
Sundry Expenses	0	0
Relocation costs	5,182	0
Sub Total	128,733	130,368
Lay Employees		
Salaries	4,818	12,872
National Insurance Contributions	95	765
Apprentice Levy	27	67
Pension Fund Contributions	220	756
Telephone	0	0
Travelling	0	0
SubTotal	5,160	14,460
Total Stipends, salaries & related costs	133,893	144,828

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

Pension:

Most ordained presbyters are members of the Methodist Ministers' Pension Scheme (MPPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions the terms 'employer' and 'employee' are used as they would be in an employing body. The Connexion accounts for the MPPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MPPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

Lay Employees are contractually employees and have the option of joining a pension scheme which the Circuit has arranged with TPT Retirement Solutions (formerly The Pensions Trust). This is a defined contribution scheme and Circuit contributes as employer to this scheme.

9a Cost of Superintendent, Presbyters and Trustees.

The Superintendent of the Circuit, the other Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit are not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Payments to Trustees

It is generally not Circuit policy to reimburse non-presbyteral members of the CLT, Circuit Meeting and others involved in the administration of Circuit affairs for expenditure properly incurred in carrying out their duties although certain travelling and administration costs may be reimbursed in relation to specific projects.

The travel costs of Presbyters who attend CLT and Circuit Meetings is included within their overall travel expenses (see note 9) and is not separately determined.

10 Property Expenses. (SOFA 11)

The Circuit is Managing Trustee for 4 manses, 3 of which are occupied by ministers stationed in the Circuit. One manse (7 Normandy Way) is let on Assured Shorthold Tenancy. The Circuit is responsible for insurance of the properties and, with the exception of the let manse, Council Tax and water charges.

Total expenditure on property was £38,012

Expenditure on Manse

Manse	Council Tax	Water	Insurance	Maintenance	Fees and Legal	Total	2021
1 Sycamore Drive	2,881	390		16,590		19,861	5,090
9 New Zealand Ave	3,040	618		5,685		9,343	4,363
76a Countess Road	3,029	431		1,346		4,806	7,253
7 Normandy Way	0	0		3,008	994	4,002	1,758
65 Winterslow Road	0	0				0	96
Unallocated			2,488			2,488	1,984
	8,950	1,439	2,488	26,629	994	40,500	20,544

Other property Expenses

£95 Quinquennial Inspection of manse (balance for work done in 2020/2021)

11 Connexional and District Assessment and Levy (SOFA 12 & 13)

The District Assessment is calculated relative to the staffing (Presbyter and Mission staff only) of all Circuits in the Southampton District.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account as at 31 August the previous accounting year.

	General	CMTF	Total	2021
District Expenses	7,160		7,160	6,673
Methodist Church Fund	38,188		38,188	34,955
Levy on CMTF		16,745	16,745	6,561
Totals	45,348	16,745	62,093	48,189

12 Office & Administration costs (SOFA 15)

Costs include those incurred by presbyters in respect of their home offices and those of other circuit office holders

	General £	CMTF £	Total £	2021
Publications, including Conference Minutes	581		581	484
Postage	5		5	952
Stationery	889		889	1,503
Website and IT services	413		413	413
Bank charges	94		94	85
CMTF administration charge		969	969	362
Total	1,982	969	2,951	3,799

13 Other Outgoings (SOFA

13(a) General Fund

	General	2021
Preaching Fees	1,275	981
Training	0	40
Catering	57	0
Misc	2,039	221
Total	3,371	1,242

13(b) Designated Funds

13(b)(1) The Circuit runs an outreach project on a large housing estate, renting space in a community building for 2 half days per week. Costs are charged to a designated unrestricted fund set up several years to support mission and outreach initiatives.

Outgoings	Designated (unrestricted fund)	2021
Rent	1,056	0
Equipment	151	0
Consumables	797	0
Printing & Advertising	258	64
Staging seasonal events		0
Total	2262	64
Income		
Sale of refreshments	818	0
Donations	179	0
Total	997	0

13 (b)(3) The Circuit provided tablets to elderly members of churches who wished to follow our streamed services during lockdown but did not the required facilities

Outgoings	Designated (unrestricted fund)	2021
Tablets and sim charges	4,980	1,927
Total	4,980	1,927
Income		
Contributions from tablets	105	100
Donation plus gift aid	0	623
Total	105	723

14 Other gains(losses)

Nil for 2021/2022

BS1 Manses and Other properties.

Buildings comprise 3 manses and 1 investment property.

	Residential Land	Manses	Investmen t Property	Plant, machinery & Motor Vehicles	Fixtures, fittings & equipmen t	Total
	£	£	£	£	£	£
Balance brought forward	935,003	783,726	306,271	0	0	2,025,000
Adjustment (+)						
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)						
Balance carried forward	935,003	783,726	306,271	0	0	2,025,000

Accumulated Depreciation

Basis	N/A	N/A	N/A	SL	SL
Rate					3 Years

Balance brought forward					0	0
Depreciation charge for year						
Impairment provisions						
Revaluations						
Disposals						
Transfers						
Balance carried forward					0	0

Net Book Value

Brought forward	935,003	783,726	306,271		0	2,025,000
Carried forward	935,003	783,726	306,271		0	2,025,000

BS2 Debtors & Prepayments

It is expected that all sums shown as debtors at 1 September 2022 will be received during the following year. Similarly it is expected that payments in advance at 1 September 2022 will be expended in 2022-2023

	General	Designated	Total	2021
Debtors	0	0	0	0
Prepayments				
Stipends, Pension NI	9,652	0	9,652	9,347
Other prepayments	0	0		
Totals	9,652	0	9,652	9,347

BS3 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAFBank Ltd are all available on demand and without loss of interest. The split of these balances across General and Designated Funds is arbitrary but wherever possible balances are not shown as negative

	General	Designated	Total	2021
Central Finance Board	104,713	24,066	128,779	71,940
CAFBank Ltd	18,070	2,500	20,570	26,457
Cash in Hand		30	30	30
Hamptons Int*		500	500	500
Totals	122,783	27,096	149,879	98,927

*Hamptons International are our letting agents for the Investment Property

BS4 Creditors, Accruals and Income in advance

It is expected that all sums accrued at 31 August 2022 will be paid during the year 2022-2023

	General	Designated	Total	2021
Creditors				
Assessments in advance	21,294		21,294	21,084
Unpaid expenses	8,229	630	8,859	6,331
Totals	29,523	630	30,153	27,415

BS5 Description of Funds

Unrestricted Funds

	Balance at 31 Aug 2022	2021
General Fund	2,127,282	2,080,945

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 99% of this fund is held as freehold property being manses for the ministers and investment property and, from time to time, redundant chapels in the Circuit. Grants made during the year are shown at paragraph 8. The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for this fund.

	Balance at 31 Aug 2022	2021
Circuit Model Trust Fund	232,071	339,938

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is formulaically determined contributions from the sale of manses and church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the Trustees for Methodist Church Purposes to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

Designated Funds

	Balance at 31 Aug 2022	2021
Manse Fund	11,020	9,699
Mission Fund	14,258	13,397
Youth Fund	1,818	1,818
Total	27,096	24,914

Manse- Receives an annual transfer from the General Fund and against this is charged routine maintenance, repairs, council tax, water charges and, as the need arises, refurbishment.

Mission – Established with rental income from investment properties and, by decision of the Circuit Trustees, has a cap of £20,000. It is available to provide seed funding for new mission and outreach initiatives within the Circuit.

Youth – Receives an annual transfer from the General Fund as required. The purpose is to encourage activities for children and young people including attendance at District and Connexional youth events.

There are no restricted or endowment funds.

BS6 Related Parties

Related parties include the Methodist Connexion, The Southampton District and Churches within the Circuit, CFB and TMCP. All financial transactions with these related parties are reported in these accounts.

BS7 Agency Collections and Payments

The Circuit acts as agent in either collection or facilitation of the monies tabulated below. The sums sent to the Circuit by churches were remitted direct to the organisations or funds shown and do not appear elsewhere in these accounts.

Fund or Organisation	Amount facilitated £
Methodist Church Fund for property	300
Methodist Church Mission in Britain Fund	75
Methodist Church World Mission Fund	266

BS8 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end.

BS9 Independent Examiner

The Independent Examiner examined the Circuit Accounts without charge and provided no additional services to the Circuit during the year.

Name of Circuit: Salisbury

No: 26/12

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer

Date... 14.10.2022

Name and address of treasurer: Mr Ian Hardy,
Bower Haven, Mount Pleasant, Stoford, Salisbury, SP2 0PP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will * be presented to the Circuit meeting held on: 8 March 2023

Signature of the Chair of the meeting:

Rev. Mark Chetham

Name of the Chair of the meeting:

Rev. Mark Chetham

Date

8/3/2023

Independent Examiner's Report to the Trustees of the Salisbury Circuit

Charity Number 1134362

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Salisbury Methodist Circuit for the year ended 31 August 2022 set out on pages ... to As the Circuit'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 Circuit'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.

* delete or circle as appropriate

Name of Circuit: Salisbury

No: 26/12

Independent Examiner's Statement

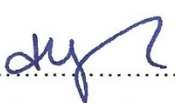
[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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 Delete if not applicable i.e. all R&P accounts
- the trustees' annual report is not consistent with the accounts Delete if not applicable i.e. all R&P accounts.

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.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner: H. J. THORNE

Relevant professional qualification of independent examiner: MAAT

Name of firm (where appropriate):

Address: 61 LINDFORD ROAD BISHOPDOWN. SALISBURY

Post Code: SP1 3WX

Date: 12.12.2022

* delete or circle as appropriate

September 2022

Appendix A

Salisbury Methodist Circuit Meeting Membership

Ministers:	Revd. David Hookins (chair) -until 31 August 2022 Revd. Bryan Coates (Acting chair) -until 31 August 2022 Revd, Dr Mark Cheetham (chair)- from 1 September 2022 Revd. Steve Hawkes Revd. Anna Bishop Revd. Paul Rees -until 6 March 2022
Supernumerary Ministers:	Revd. Cecil King Revd. Christopher Jones Revd. Margaret Jones Revd. Rosemary Fletcher - from 1 September 2022
Lay Pastoral Assistant	Mrs Jacqueline Saunders – from 1 July 2022
Circuit Stewards:	Mr Ian Hardy (Treasurer) Mr Robert Taylor Mrs Jacqueline Weddell Mrs Fiona Sherman
Circuit Local Preachers & Worship Leaders representatives:	Mrs Valerie Liversidge Mr Bernard Robert Mr Malcolm Spencer
Circuit Appointed:	Mrs Grace E Chick (Methodist Women in Britain) Mrs Diana Nobel (Safeguarding Officer) Mrs Dawn Heslington (Secretary) Mr Nicholas Rutt (Circuit website manager)
Circuit Church Representatives:	
Amesbury:	Mrs Liz Rose Mrs Gillian Cook Mr Derek Fisher – from 1 September 2022
Bemerton:	Mrs Janet Hardy Mrs Moira Burton Mrs Barbara Spencer – until 31 August 2022 Mrs Sue Holmes – from 1 September 2022
Bourne Valley:	Mrs Joy Davey Mr Brian Homer
Fordingbridge:	Mrs Christine Jones Miss Isabel Brown
Pitton:	Mrs Sarah Sankey
Salisbury:	Mr David Booth Mrs Carolyn Clarke Mr Jim Gillings Mrs Beverley Turner
Sandleheath:	Mr Melvyn Clark Mrs Valerie Allpress

Shrewton:

Mrs Lilian M Foynes
Mrs Dianne Robinson

Winterslow:

Mr Duncan Moody
Mr Ivan Moody

Woodfalls:

Mr Graham Tanner
Mrs Anita Tanner
Mrs Muriel Dibden

Accounts

The Salisbury Methodist Circuit
(Registered Charity no 1134362)



Trustees' Report
And
Financial Statements

For the year ending 31 August 2020

**SALISBURY METHODIST
CIRCUIT TRUSTEES' ANNUAL
REPORT**

FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

The Circuit, of 9 churches, (supporting 11 congregations) spans the *land of the five rivers* around the fine cathedral city of Salisbury. From the rugged beauty of Salisbury plain in the north, to the picturesque surroundings of the New Forest National Park in the south, we are blessed with the ever-present reminder of Gods power of creation.

The vision of the Salisbury Methodist Circuit is to know for ourselves and to share the Good News of God's love in Jesus by encouraging and enabling the people and churches of the Circuit to serve their communities and the wider world.

We will do this by:-

- Being an effective Christian presence in our communities and demonstrating a passion for our faith
- Offering inspiring, welcoming worship and other activities
- Creating an open, caring and supportive environment for all we can reach
- Recognising, respecting and encouraging the gifts of all
- Discerning, training, developing and sharing our gifts and skills across the Circuit
- Deepening our faith and growing in discipleship
- Communicating the good news enthusiastically in ways that make sense to people today
- Embracing new opportunities and reacting positively to change

Review of the year

September 2019 saw a changed pattern of Presbyteral oversight as we relieved three supernumerary ministers of some of the work load with which they had been voluntarily supporting the Circuit

We supported churches through the sabbatical of one presbyter in the last quarter of 2019. In early 2020 we adapted further to cover the long-term sick leave of another presbyter. We gratefully acknowledge the support of a supernumerary presbyter from a neighbouring circuit who is serving as Acting Superintendent Minister. In addition a presbyter working part time has worked increased hours.

During the summer of 2019 we planned for the closure of our chapel at Downton ensuring that all members of the congregation continued to receive pastoral support. In the autumn the District Synod approved the closure resulting in the sale of the property being completed in Spring 2020.

In November 2019 we organised Advanced Safeguarding Training for those requiring training at this level.

From March 2020 we, like all Methodist Circuits, needed to adapt to the Covid 19 lockdown and the closure of churches for public worship. This also impacted our community café and other community support activities in which our churches were engaged. Since then we have provided

- streamed services of worship,
- on-line daily devotions,
- written biblically-based Reflections and study material
- small group outdoor gatherings (following Covid guidelines and restrictions)
- telephone and practical support for vulnerable members

This work will continue through 2020/2021 as we work to provide limited on line access to those of our members who wish to access worship this way but currently lack the facilities to do so.

We have continued to remunerate those lay employees for whom there has been no work during the period of church closures using support from the Government's Job Retention Scheme

Financial Review

Circuit income is primarily drawn from the assessment paid by the circuit churches and the sums contributed have been sufficient to meet the set budget. Our budget allowed for the receipt of rental income from 2 manse which are currently not needed to house presbyters. Stipend expenditure has increased each financial year in line with conference approved increases and our lay employees are paid not less than the 'living wage' and at a rate that is at least comparable with other salaries in the area for work of a similar nature.

We have encountered a bad debt situation involving the tenants of one of our rented properties. While the situation has been resolved for the future we have written off a bad debt of £6,000.

In the 2019/2020 accounts:

88% of our income (excluding capital receipts) was provided by the local churches.

59% of expenditure was on pay and related costs

16% of expenditure was our contribution to the District, of which part is used to fund the work of the wider Methodist Church

14% of expenditure was on property.

Fund balances

As at 31 August 2020 the net current assets of the Circuit's general and designated fund were £67k, giving approximately 3.6 months cover for expenditure.

Plans for 2020/2021

Circuit financial plans for the coming year have been prepared on the basis that there will be 3.4 full time ordained staff with anticipated cost of living stipend increases. Having taken into account small savings in other area we had planned to leave the assessment against churches unchanged for a third year. However, in recognition that all churches have lost financial income due to the Covid 19 closure we have reduced the assessments on churches by 15% and will draw down from the Circuit Model Trust Fund to cover the shortfall.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS)102

Full Name of Charity:	Salisbury Methodist Circuit
Registration Charity Number:	1134362
Date of registration:	17 February 2010

Main communication address: Bower Haven, Mount Pleasant, Stoford,Salisbury, SP2 0PP

The members of the Salisbury 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 Bryan Coates (Acting Superintendent) Rev David Hookins Rev Steve Hawkes Rev Paul Rees Rev Anna Bishop
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Circuit Stewards	Mr Ian Hardy Mr Robert Taylor Mr Nigel Thorne Mrs Jacqueline Weddell Mrs Fiona Sherman
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Administrator:	Mrs Claire Rankine
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Mr Ian Hardy acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner:	Mrs Hilary Thorne MAAT 61 Lindford Road, Salisbury, SP1 3WX
Investment Bankers:	Central Finance Board of the Methodist Church. Trustees for Methodist Church purposes
Bankers:	CAFBank Ltd
Solicitors:	Batt Broadbent Ltd

Salisbury Circuit Aims and organisation

Charity objective is to act as a Resource provider within the area around Salisbury for the Methodist Church:

"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
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) 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.

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 Southampton District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Amesbury, Bemerton, Bourne Valley, Fordingbridge, Salisbury, Sandleheath, Shrewton, Winterslow (incorporating Pitton), Woodfalls.

Any other specific organisations with specific linkage: Wellow Wood Chapel

Risk Management

Major risks have been identified and recorded by the Leadership Team 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 congregations

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 Salisbury 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 Salisbury 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 3 months' average expenditure plus a manse maintenance reserve of £20,000 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 Circuit Assessment from churches.

Tasks for the year 2020/2021:-

- Consider the wise and proper use of our Circuit resources and reserves to encourage mission opportunities throughout the circuit.
- Continue to talk together to support and encourage one another as the 'family of the Salisbury Circuit'.
- Support churches through the organizational and financial concerns as they continue to adapt to Covid restrictions or the easing thereof
- Ensure support to all churches is maintained during a period of reduced presbyteral support and explore options for increased Lay Pastoral Support
- Prepare the Circuit for a possible future staff reduction to two presbyters who may not have pastoral charge of all congregations.
- Support the staff team, both ministerial and lay, in their roles.
- Be open to possible links with other Circuits in accord with the Connexional Restructuring programme.
- Encourage the development of ecumenical partnerships, not only for the sake of relationships, but principally for the sharing of work and witness.
- Continue to support and encourage developing work in new housing developments.

Name of Circuit: Salisbury						Circuit No: 26/12	
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		466	1,044				1,510
3 Income from investment properties	3	13,920		8,067			21,987
4 Assessments on Churches	4	188,623					188,623
5 Capital Receipts	5		89,096				89,096
6 Grants received	6			486			486
7 Other charitable income	7	147		1,447			1,594
8 Total income		203,156	90,140	10,000	-	-	303,296
Expenditure							
9 Grants and donations	8		18,000				18,000
10 Salaries and associated costs	9	143,688					143,688
11 Property maintenance	10	3,030		31,328			34,358
12 Connexional assessment & model trust levy	11	28,246					28,246
13 District Assessment & Levy	11	6,122	3,121				9,243
14 Depreciation							0
15 Office expenses	12	3,775	225				4,000
16 Other outgoings	13	1,771		2,369			4,140
17 Total charitable expenditure		186,632	21,346	33,697	0	0	241,675
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		16,524	68,794	-23,697	0	0	61,621
21 Transfers between funds		- 20,000		20,000			0
22 Other gains/(losses)	14	- 6,013					-6,013
23 Net movement in funds		-9,489	68,794	-3,697	0	0	55,608
24 Total funds brought forward		52,590	112,419	27,420			192,429
25 Total funds carried forward		43,101	181,213	23,723	-	-	248,037

Name of Circuit: Salisbury							Circuit No: 26/12	
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 Manses & Equipment	BS1	1,967,562					1,967,562	1,967,562
Investment properties	BS1	557,438					557,438	557,438
Investments							0	
Total fixed assets		2,525,000	0	0	0	0	2,525,000	2,525,000
Current Assets								
Debtors	BS2	10,073					10,073	13,467
Loans by the Circuit							0	
Investments with TMCP			181,213				181,213	112,419
Central Finance Board Deposits	BS3	41,546		20,000			61,546	76,789
Cash at Bank and in hand	BS3	16,099		3,723			19,822	17,692
Total current assets		67,718	181,213	23,723	0	0	272,654	220,367
Current liabilities								
Creditors (due in under 1 year)	BS4	24,617					24,617	27,938
Grants payable within 2018-19							0	
Total current liabilities		24,617	0	0	0	0	24,617	27,938
Net current assets/liabilities		43,101	181,213	23,723	0	0	248,037	192,429
Total assets less current liabilities		2,568,101	181,213	23,723	0	0	2,773,037	2,717,429
Long term liabilities (due after more than one year)								
Grants payable after 2018-19							0	0
Loans to the Circuit							0	0
							0	0
Net assets		2,568,101	181,213	23,723	0	0	2,773,037	2,717,429
Funds of the Circuit								
General Fund (Unrestricted)		2,568,101					2,568,101	2,577,590
Circuit Model Trust Fund (Unrestricted)			181,213				181,213	112,419
Designated Funds (Unrestricted)				23,723			23,723	27,420
Total Unrestricted Funds							2,773,037	2,717,429
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		2,568,101	181,213	23,723	0	0	2,773,037	2,717,429

Signed



Ian V Hardy
Circuit Treasurer

The Salisbury Methodist Circuit

Notes to the accounts for the year ending 31 August 2020

1. Basis of accounting and accounting policies

i Accounting Standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) – (Charities SORP (FRS 102)).

ii Public benefit entity

The Salisbury Methodist Circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note(s) below.

iii 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. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £Sterling rounded to the nearest pound,

v FRS102 SORP 2015

These accounts are compliant with FRS 102 and with the FRS 102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirements of Reg.(8)(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2019, the trustees believe that the Circuit is a going concern.

vii Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

viii Income recognition

Income is brought into the account when there is entitlement and amount is reliably measured once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other Income* in the SOFA will be shown separately if they are considered material.

The Circuit acts as agent in two matters:

- the collection from churches and payment over of their contributions to various Funds controlled and administered by the Methodist Church – “Connexional Funds”
- the administration (application, collection and disbursement) of grants requested by Churches within the Circuit from, but not limited to, the District and Connexion

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102), module 19.12

In accordance with the Charities SORP (FRS 102) the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

ix Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

x Grants

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms. In cases where the grant has been charged to one fund but for ease of payment has been transferred to another fund any future payment provision is applied to the fund from which the grant will ultimately be paid.

xi VAT

Since the Circuit is not VAT registered all input VAT is charged with the expenses to which it refers.

xii Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £250.

The freehold and /or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being that property's insurance reinstatement value as assessed by the representative of Methodist Insurance plc in 2010 and subsequently adjusted up to and including 31 August 2015 or, if acquired after that date, at its insurance reinstatement value at the date of acquisition. No depreciation is provided because the trustees consider the current residual value of the property in its present condition to be not less than its historical cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

From time to time the Circuit may be required to assume responsibility for Church premises following closure and cessation of worship. This results in the Circuit becoming Managing Trustees for the property. At that time the property is recognised as an asset at its anticipated net sale price as determined by a professional valuation and after taking into account the levy to be charged by the Connexion. Any expenditure on such assets, if held for reinvestment of the proceeds, as the trustees determine, that is likely to enhance sale value is capitalised at the time the expenditure is incurred. Where the proceeds are intended to be spent on activities, the property is included in current assets at the lower of cost and realisable value.

The Circuit has made use of the deemed cost option on transitioning to FRS 102, as outlined above.

xiii(a) Monetary investments

The Circuit's investments are in monetary assets classified as being financial instruments under FRS 102 and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 20 below.

xiii(b) Investment Property

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its current staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of two years, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in furtherance of the Circuit's charitable objectives. Any such cases are specified in Notes 4& 9 below

xiv Receivables and Payables: Bank and Cash (Basic Financial instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at

settlement amount after any trade discounts, where normal credit terms apply, or the amount advanced to the Circuit. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xv Loans as Basic Financial Instruments

Where concessionary loans (i.e free of interest) are made to the Circuit to further its charitable purposes, and are repaid after more than one year, they are initially recognised as the amount paid, with the carrying value adjusted in subsequent years to reflect payment and any accrued interest, adjusted for any impairment, if necessary.

Where there is objective evidence of impairment, an immediate impairment loss is recognised in the Statement of Financial Activities. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the Statement of Financial Activities.

Where loans require the calculation of a discounted cash flow valuation, this will be so marked.

xvi Methodist Connexional Funds

The Methodist Church Connexion raises assessments against the Circuits and these are paid quarterly to their Districts. The Circuit raises assessments against the Churches in the Circuit. The District quarterly remits to the Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds administered by The Methodist Church. These are detailed in Note 20 below.

xvii Funds

The trustees have adopted a policy for all unrestricted reserves.

xviii Ministers' manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hand of the ministers.

2 Glossary of terms.

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities.

Church: A group of members from fewer than 10 to more than 300

Circuit: A group of Methodist Churches near each other, typically between 10 and 30.

Circuit Meeting: The trustees of the Circuit, most of whom are appointed by their local Churches and others by virtue of a role they undertake for the Circuit and/or their local Churches.

CLT (Circuit Leadership Team): A group (comprising mostly but not exclusively) of Circuit Trustees responsible for the day to day administration and policy formation of the Circuit. Generally, the CLT comprises the Presbyters and Deacons stationed within the Circuit and the Circuit Stewards.

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain.

Connexional Funds: The Designated and/or Restricted Funds held and administered by the Connexion in furtherance of its charitable and mission objectives.

District: A group of contiguous Circuits, usually between 15 and 30.

DAF: District Advance Fund.

FRS: Financial Reporting Standard

HMRC: Her Majesty's Revenue and Customs.

Lay employees: Personnel employed by the Circuit on generally accepted commercial employment terms.

MMPS: Methodist Ministers' Pension Scheme.

Pensions Trust: The Pensions Trust, the organisation through which the Circuit arranges a pension scheme for its Lay Employees.

Presbyters (including Superintendent): Probationer or Ordained Ministers and/or Deacons who have pastoral and administrative responsibility for the Churches within the Circuit.

SOFA: Statement of Financial Activities.

SORP: Statement of Recommended Practice.

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including legacies, Endowments and Accumulated Funds.

3 Income from Investment Property (SOFA 3)

The trustees have determined that the properties at 65 Winterslow Road, Porton and 7 Normandy Way, Fordingbridge are unlikely to be returned to use as manses in the foreseeable future and have therefore classified the same as Investment Properties. Letting income of £21,987 (£13,920 in the General Fund and £8,067 in designated funds) is shown gross of fees and commission.

4 Assessments on Churches (SOFA 4)

The Circuit comprises of 9 churches and each is assessed for a contribution to meet the overall net costs of the Circuit. In making its assessment account is taken of the voluntary giving received by each church and the average attendance at Sunday services. The initial assessment is then moderated to take account of local circumstances. In addition, a contribution is received from a church, not a member of the Methodist Connexion, which has declared an intent to preach Methodist doctrine and where the Circuit has agreed to provide a preacher for its Sunday worship. The Circuit aims to cover all its net core costs from the Assessment.

5 Capital Receipts (SOFA 5)

Net proceeds from the sale of Downton Methodist Chapel

6 Grants received (SOFA 6)

A grant of £486.00 was received from the District towards the cost of children and young people attending the Connexional residential youth event.

7 Other income (SOFA 7)

The collection of £147 at a Circuit Service was credited to our General Fund. Income under designated funds includes a donation towards the cost of children and young people attending the Connexional residential youth event, and £1,327 from activities at our outreach project. (see note 13b)

8 Grants and Donations (SOFA 9)

The Grants listed below were made during the year.

Grantee	General Fund £	Circuit Model Trust Fund £	Purpose
Salisbury Methodist Church		9,000	Assist with employment costs of lay family/outreach worker
Bemerton Methodist Church		9,000	Assist with employment costs of lay outreach worker
Totals		18,000	

9 Stipends, Salaries and Associated Costs (SOFA 10)

Stipends were paid to 4 Presbyters (3.4 fte) and **a salary** was paid to 1 part time lay employee (0.6 fte)

	General Fund	2019
	£	£
Ministers		
Stipends	87,933	81,266
National Insurance Contributions	7,228	6,998
Apprenticeship Levy	410	483
Pension Fund Contributions	22,396	19,959
Telephone & Broadband	2,553	2,638
Travelling	5,347	8,703
Sundry Expenses	0	0
Sub Total	125,867	120,047
Lay Employees		
Salaries	15,805	9,578
National Insurance Contributions	981	352
Apprentice Levy	87	52
Pension Fund Contributions	948	575
Telephone	0	0
Travelling	0	0
SubTotal	17,821	10,557
Total Stipends, salaries & related costs	143,688	130,604

No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

Pension:

Most ordained presbyters are members of the Methodist Ministers' Pension Scheme (MPPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist Ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions the terms 'employer' and 'employee' are used as they would be in an employing body. The Connexion accounts for the MPPS and shows the figures in the annual Methodist Church in Great Britain accounts. The MPPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented.

Lay Employees are contractually employees and have the option of joining a pension scheme which the Circuit has arranged with The Pensions Trust. This is a defined contribution scheme and Circuit contributes as employer to this scheme.

9a Cost of Superintendent, Presbyters and Trustees.

The Superintendent of the Circuit, the other Presbyters and the remaining members of the CLT are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are the trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the Council Tax and water charges paid by the Circuit are not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Payments to Trustees

It is generally not Circuit policy to reimburse non-presbyteral members of the CLT, Circuit Meeting and others involved in the administration of Circuit affairs for expenditure properly incurred in carrying out their duties although certain travelling and administration costs may be reimbursed in relation to specific projects.

The travel costs of Presbyters who attend CLT and Circuit Meetings is included within their overall travel expenses (see note 8) and is not separately determined.

10 Property Expenses. (SOFA 11)

The Circuit is Managing Trustee for 5 manses, 3 of which are occupied by ministers stationed in the Circuit. Two manses (65 Winterslow Road and 7 Normandy Way) are let on Assured Shorthold Tenancy. The Circuit is responsible for insurance of the properties and, with the exception of the let manses, Council Tax and water charges.

Total expenditure on property was £34,358

Expenditure on Manses

Manse	Council Tax	Water	Insurance	Maintenance	Fees and Legal	Total	2019
1 Sycamore Drive	2,632	477		853		3,962	3,996
9 New Zealand Ave	2,861	712		3,485		7,058	3,797
76a Countess Road	2714	784		726		4,224	3,968
7 Normandy Way	0	0		5,231	4,582	9,813	10,536
65 Winterslow Road	0	0		2,786	3,485	6,271	4,459
Unallocated			2,671			2,671	2,571
	8,207	1,973	2,671	13,081	8,067	33,999	29,327

Other property Expenses

£359 to maintain the Downton Chapel prior to completion of sale

11 Connexional and District Assessment and Levy (SOFA 12 & 13)

The District Assessment is calculated relative to the staffing (Presbyter and Mission staff only) of all Circuits in the Southampton District.

The Levy is calculated on a sliding scale percentage of the Circuit's CMTF account as at 31 August the previous accounting year.

	General	CMTF	Total	2019
District Expenses	6,122		6,122	6,842
Methodist Church Fund	28,246		28,246	32,266
Levy on CMTF		3,121	3,121	4,193
Totals	34,368	3,121	37,489	43,301

12 Office & Administration costs (SOFA 15)

Costs include those incurred by presbyters in respect of their home offices and those of other circuit office holders

	General £	CMTF £	Total £	2019
Publications, including Conference Minutes	860		860	1,136
Furnishings	0		0	0
Postage	721		721	71
Stationery	1,672		1,672	978
Photocopier & Printing	48		48	111
Website and IT services	414		414	405
Bank charges	60		60	60
CMTF administration charge		225	225	268
Total	3,775	225	4,000	3,029

13 Other Outgoings (SOFA

13(a) General Fund

	General	2019
Preaching Fees & Travel	906	1,312
Training	415	30
Catering	170	476
Entertaining	80	145
Misc	200	75
Circuit musical	0	219
Total	1771	2,257

13(b) Designated Funds

13(b)(1) The Circuit runs an outreach project on a large housing estate, renting space in a community building for 2 half days per week. Costs are charged to a designated unrestricted fund set up several years to support mission and outreach initiatives.

Outgoings	Designated (unrestricted fund)	2019
Rent	784	1,344
Equipment	95	369
Consumables	448	854
Printing & Advertising	27	83
Staging seasonal events	175	115
Miscellaneous	0	100
Total	1,529	2,865
Income		
Sale of refreshments	1,149	1,509
Donations	178	28
Total	1,327	1537

13(b)(2) The Circuit has funded the cost of attending 3 Generate (The Connexional Youth Weekend) for those children and young people who wish to attend

Outgoings	Designated (unrestricted fund)	2019
Attendance fees	480	880
Travel costs	360	780
Total	840	1,660
Income		
Grant from District	486	623
Donation	120	110
Total	606	733

14 Other gains(losses)

The Trustees have written off a bad debt of £6,013 arising from non-receipt of rent on one of the investment properties (see note 3). £3,398 of this had brought forward in the account for year ending 31 August 2019. The tenant is no longer in residence and has not been traced.

BS1 Manses and Other properties.

Buildings comprise 3 manses and 2 investment property.

	Residential Land	Manses	Investment Property	Plant, machinery & Motor Vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£	£	£
Balance brought forward	1,183,836	783,726	557,438	0	0	2,525,000
Adjustment (+)						0
Revaluations (+/-)						
Disposals (-)						
Transfers (+/-)						
Balance carried forward	1,183,836	783,726	557,438	0	0	2,525,000

Accumulated Depreciation

Basis	N/A	N/A	N/A	SL	SL
Rate					3 Years

Balance brought forward					0	0
Depreciation charge for year						
Impairment provisions						
Revaluations						
Disposals						
Transfers						
Balance carried forward					0	0

Net Book Value

Brought forward	1,183,836	783,726	557,438		0	2,525,000
Carried forward	1,183,836	783,726	557,438		0	2,525,000

BS2 Debtors & Prepayments

It is expected that all sums shown as debtors at 1 September 2020 will be received during the following year. Similarly it is expected that payments in advance at 1 September 2020 will be expensed in 2020-2021

	General	Designated	Total	2019
Debtors				
Tenant (rent arrears)	0		0	3,398
Prepayments				
Stipends, Pension NI	10,073		10,073	9,416
Other prepayments				653
Totals	10,073		10,073	13,467

BS3 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAFBank Ltd are all available on demand and without loss of interest. The split of these balances across General and Designated Funds is arbitrary but wherever possible balances are not shown as negative

	General	Designated	Total	2019
Central Finance Board	41,546	20,000	61,546	76,789
CAFBank Ltd	16,099	3,193	19,292	16,309
Cash in Hand		30	30	190
Hamptons Int*		500	500	1,193
Totals	57,645	23,723	81,368	94,481

*Hamptons International are our letting agents for the Investment Property

BS4 Creditors, Accruals and Income in advance

It is expected that all sums accrued at 31 August 2020 will be paid during the year to 31 August 2021

Creditors	General	2019
	0	
Assessments in advance	23,519	27,238
Unpaid expenses	1,098	700
Totals	24,617	27,938

BS5 Description of Funds

Unrestricted Funds

	Balance at 31 Aug 2020	2019
General Fund	2,568,101	2,577,590

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit and which have not been designated for other purposes. About 98% of this fund is held as freehold property being manses for the ministers and investment property and, from time to time, redundant chapels in the Circuit. No grants or donations were made from the General Fund during the year.

The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for this fund.

	Balance at 31 Aug 2020	2019
Circuit Model Trust Fund	181,213	112,419

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is formulaically determined contributions from the sale of manses and church buildings in the Circuit.

Although this is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the Trustees for Methodist Church Purposes to utilise these funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

Designated Funds

	Balance at 31 Aug 2020	2019
Manse Fund	7,241	10,503
Mission Fund	14,664	14,865
Youth Fund	1,818	2,052
Total	23,723	27,420

Manse- Receives an annual transfer from the General Fund and against this is charged routine maintenance, repairs, council tax, water charges and, as the need arises, refurbishment.

Mission – Established with rental income from investment properties and, by decision of the Circuit Trustees, has a cap of £20,000. It is available to provide seed funding for new mission and outreach initiatives within the Circuit.

Youth – Receives an annual transfer from the General Fund as required. The purpose is to encourage activities for children and young people including attendance at District and Connexional youth events.

There are no restricted or endowment funds.

BS6 Related Parties

Related parties include the Methodist Connexion, The Southampton District and Churches within the Circuit, CFB and TMCP. All financial transactions with these related parties are reported in these accounts.

BS7 Agency Collections and Payments

The Circuit acts as agent in either collection or facilitation of the monies tabulated below. The sums sent to the Circuit by churches were remitted direct to the organisations or funds shown and do not appear elsewhere in these accounts.

Fund or Organisation	Amount facilitated £
Methodist Church Fund for property	90
Methodist Church Mission in Britain Fund	550
Methodist Church World Mission Fund	524
Methodist Church Fund for Support of Presbyters & Deacons	50
Methodist Ministers Housing Society	150

BS8 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end.

BS9 Independent Examiner

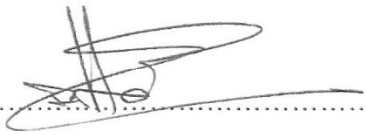
The Independent Examiner examined the Circuit Accounts without charge and provided no additional services to the Circuit during the year.

Name of Circuit: Salisbury

No 26/12

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer  Date 21 October 2020

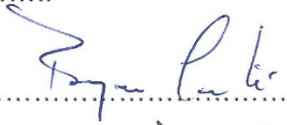
Name and address of treasurer Ian Hardy, Bower Haven, Mount Pleasant,

Stoford, Salisbury

Post Code SP2 0PP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2020 ~~were~~/will be* presented to the Circuit meeting held on 24 March 2021

Signature of the Chair of the meeting 

Name of the Chair of the meeting Revd. Bryan Coates Date 5 March 2021

Independent Examiner's Report to the Trustees of the

Salisbury Circuit

Charity Number 1134362

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Salisbury Circuit for the year ended 31 August 2020. As the Circuit'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 Circuit'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.

* delete or circle as appropriate

Name of Circuit: Salisbury

No: 26/12

Independent Examiner's Statement

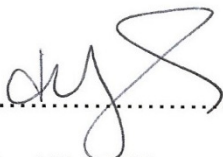
The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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 *Delete if not applicable ie all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable ie all R&P accounts.*

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.

I ~~have~~/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner Mrs Hilary Thorne

Relevant professional qualification of independent examiner MAAT

Name of firm (where appropriate) N/A

Address 61 Lindford Road, Bishopdown, Salisbury

..... Post Code SP1 3WX

Date 24 November 2020

* delete or circle as appropriate

September 2020

Appendix A

Salisbury Methodist Circuit Meeting Membership

Ministers:	Revd. David Hookins (chair) Revd. Bryan Coates (Acting chair) Revd. Steve Hawkes Revd. Anna Bishop Revd. Paul Rees
Supernumerary Ministers:	Revd. Cecil King Revd. Christopher Jones Revd. Margaret Jones Revd. J Michael Franklin (until 31 August 2020)
Circuit Stewards:	Mr Ian Hardy (Treasurer) Mr Robert Taylor Mrs Jacqueline Weddell Mrs Fiona Sherman
Circuit Local Preachers & Worship Leaders representatives:	Mrs Valerie Liversidge Mr Bernard Robert Mr Malcolm Spencer
Circuit Appointed:	Mrs Grace E Chick (Methodist Women in Britain) Mrs Diana Nobel (Safeguarding Officer) Mrs Dawn Heslington (Secretary) Mr Nicholas Rutt (Circuit website manager)
Circuit Church Representatives:	
Amesbury:	Mr Rod Hopgood (from 25 March 2021) Mrs Liz Rose (from 25 March 2021) Mrs Gillian Cook (from 25 March 2021)
Bemerton:	Mrs Janet Hardy Mrs Moira Burton Mrs Barbara Spencer
Bourne Valley:	Mrs Joy Davey Mr Brian Homer
Fordingbridge:	Mrs Christine Jones Miss Isabel Brown
Pitton:	Mrs Sarah Sankey
Salisbury:	Mr David Booth Mrs Carolyn Clark Mr Jim Gillings Mrs Catherine O'Sullivan (until 31 August 2020) Mrs Beverley Turner
Sandleheath:	Mr Melvyn Clark Mr Graham Nicholas (Until 31 August 2020) Mrs Valerie Allpress (From 1 September 2020)

Shrewton:

Mrs Sue Allway (Until 31 August 2020)
Mrs Lilian M Foynes
Mrs Dianne Robinson (From 1 September 2020)

Winterslow:

Mr Duncan Moody
Mr Ivan Moody

Woodfalls:

Mr Graham Tanner
Mrs Anita Tanner
Mrs Muriel Dibden (From 1 September 2020)