

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE

England & Wales · Charity number 1136205

Details

Status Registered

Legal form Other

Registered 2010-06-04

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

Contact

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Gloucester
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Website <http://www.gloucestershiremethodist.org.uk/>

Activities

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

Activities: The charity is part of the Methodist Church of Great Britain. We seek to enable Christians and congregations to recognise and fulfil their calling by the exploration of new visions in God's world. We acknowledge our calling to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission, through Worship, Learning and caring, Service, and Evangelism.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,309,211	£1,464,532	£5,932,659	15
2024-08-31	£1,558,544	£1,350,506	£5,120,442	14
2023-08-31	£1,228,106	£1,122,752	£4,912,404	14
2022-08-31	£1,295,736	£1,135,300	£4,922,474	18
2021-08-31	£1,284,360	£1,140,747	£4,704,230	18
2020-08-31	£1,140,578	£1,080,796	£4,560,617	18

Trustees

Name	Role	Appointed
ALEX WALMESLY		2016-03-01
ALISON MURIEL JACKSON		2014-09-01
ANGELA JILL ALLCOCK		2014-09-01
ANN PEARCE		2014-05-21
ARTHUR GEORGE HAINES		2014-09-01
Ann Bendall		2024-10-16
Ann Parsons		2023-09-01
Anne Gaze		2023-03-07
BARBARA ANN WOODCRAFT		2014-09-01
BRIAN ANDREW COOK		2014-09-01
Barbara Cory		2024-09-01
Bernard Brewster		2024-09-01
Beryl Amos		2023-10-19
Biddy Turner		2016-09-01
Brenda Evelyn Climer		2020-09-01
Bridget Nye		2023-09-01
Bridget Purvis		2020-09-01
CHRISTINE BETTY GARDNER		2020-09-01
CHRISTINE WATSON		2016-06-01
Catherine McIlroy		2025-09-01
Catherine Pugh-Wood		2023-09-01
Christine Brewster		2022-05-14
Christine Knights		2021-11-21
Colin Pascoe		2022-03-20
DAVID JOHN NORMAN		2015-06-10
DERRICK DOBBS		2014-10-10
David Bennett		2025-09-01

Name	Role	Appointed
David Graham Ledger		2022-11-09
Deacon Suzanne Peat		2018-09-01
Diane Daymond		2024-09-01
Dr JOANNE OLDRIDGE		2015-03-18
Dr John McNeill		2019-09-01
ELAINE MARGARET STAINER BAILEY		2017-05-14
ENID NORMAN		2017-11-02
Elisabeth Mary Thomas		2021-04-21
GEOFF ONIONS		2008-09-01
GEORGE GOVAN		2008-09-01
Gail Whiting		2025-09-01
Henry Durn Hayward		2020-09-01
Ingram Yolande A Rose		2020-09-01
Islay Roberts		2024-09-01
JEAN ELIZABETH DAVIES		2016-03-01
JILL TUCKER		2016-09-01
JIM MORGAN		2014-10-10
John Roger Rainbow		2018-09-01
Julie Claire May		2021-09-01
Justice Ayisi		2025-09-01
Keith Andrew Norman		2019-09-01
Keith Long		2017-03-12
LINDA SALLIS		2017-09-01
LIZ DAY		2014-10-13
Lesley Ann Ward		2020-09-01
Liz Ledger		2014-11-02
Lynne Kear		2020-09-01
MARGARET AMY MARSHALL		2016-03-13

Name	Role	Appointed
MARGARET KECK		2013-09-01
MARIE CHATTELL		2017-11-30
MARY JULIA WILKINSON		2014-10-02
MATTHEW WILLIAM COURTNEY		2018-09-01
MERIEL HELLEN		2015-01-26
MICHAEL PAUL HAINES		
MRS A VARLEY		2014-09-01
Malcolm Bernard Morgan Stevens J.P.		2016-05-12
Malcolm Brader		2019-05-19
Margaret Jane Price		2025-09-01
Margaret Jewell		2023-09-17
Marie Lever		2019-09-01
Michael Dearsley		2024-01-10
NEIL ROBERT GRECIAN		2016-05-16
Nick Butler		2022-09-01
Nigel David Stewart		2019-09-01
PETE WATT		2012-09-01
PETER JOHN STAITE		2015-05-01
PETER JOHN STYCH		2014-09-01
Pamela Olive Hayward		2020-09-01
Paul Cummings		2016-09-01
Peter Gerald Alfred Gardner		2008-09-01
Peter Taylor		2022-09-01
REGINALD GEORGE CLARKE		2014-09-19
Rachel Amaryllis Emmerson		2020-11-10
Rev AMANDA GRACE BRIGGS		2025-09-01
Rev Christopher Cory		2023-09-01
Rev Heather Upton		2023-09-01

Name	Role	Appointed
Rev JAYNE Elizabeth WEBB		2017-09-01
Rev John Kime		2024-09-01
Rev MARTIN HUGH TURNER		2015-09-01
Rev Michelle Ireland		2017-09-01
Rev Rachel Helen Leather		2019-09-01
Rev STUART GARSTON RADFORD		2014-09-01
Rev Stephen Henry Ward		2020-09-01
Rev VERNON JOHN GODDEN		2008-09-01
Rev Wendy Jane Tucker		2020-09-01
Ruth Elaine Whiting		2018-09-01
STUART GREGORY		2014-09-01
SUSAN ANN COOK		2008-09-01
SUSAN CAROL COOK		2014-09-17
SUSAN ELEANOR CLARKE		2020-09-01
Sally Anne Hall		2016-09-01
Sean Marsh		2025-01-01
Shaun Stuart Hunter		2025-09-01
Susan Alexander		2022-09-01
Susan Valerie Burnham		2019-09-01
Suz Jones		2022-09-01
TREVOR F UPTON		2013-01-17
William Ralston		2023-09-01

Accounts

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2025

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES The Charity trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

CIRCUIT EXECUTIVE

Rev'd Jayne Webb	Superintendent Minister (from 'Sep 25	(from Sep'20)
Rev'd Michelle Ireland	Deputy Superintendent Minister (from Sep '25) and Learning & Caring Portfolio	(from Sep'20) (from May '20)
Rev'd John McNeill	Ministerial Staff Representative	(from Sep'22)
Rev'd Rachel Leather	Ministerial Staff Representative	(from Sept '24)
Deacon Sue Peat	Mission Portfolio (to Aug '26); Diaconal & Retail Chaplaincy (from Sep'26)	(from Sep'20)
Islay Roberts	Mission Portfolio (from Sep '26)	(from Sep '26)
Pete Watt	Finance Portfolio	(from Sep'21)
Suz Jones	Social & Climate Justice & Portfolio & Circuit Steward	(from Sep'22) (from Sept '22)
Sean Marsh	Children & Youth	(from Sep '26)
Colin Pascoe	Personnel Portfolio & Circuit Steward	(from May '22) (from May '22)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Pete Watt Brian Cook	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond	Portfolio Holder Pastoral Care Encourager
Mission Portfolio	Islay Roberts Karen Burrige Liz Ledger Sue Clarke	Portfolio Holder Creative Arts Officer Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Colin Pascoe Steve Ward Peter Gardner	Portfolio Holder Lay Worker Chaplain Safeguarding Officer
Property Portfolio	Vacant Sue Woodward Vacant John Bailey	Portfolio Holder Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Suz Jones Andy Rickell John Kime Vacant Vacant Vacant	Portfolio Holder Disability Adviser & Social Justice Officer Climate Justice & Net Zero Officer EDI (Equality, Diversity and Inclusion) Officer Multi-Faith Officer Public Issues Officer

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)**

Superintendent's Portfolio	Revd Jayne Webb Rev'd Michelle Ireland VACANT Ann Pearce Revd Michelle Ireland	Co-Superintendent Co-Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Chair of Local Preachers' Training Group
CIRCUIT OFFICE	PO Box 3303, Gloucester, GL1 9JJ	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander – UK Business and Corporate Banking Operations Bridle Road Bootle Merseyside L30 4GB	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church Methodist Church House 25 Tavistock Place London WC1H 9SF	
REGISTERED CHARITY	1136205	

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2025. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union (1932) and is governed by The Constitutional Practice and Discipline of the Methodist Church by order of the annual conference. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010. Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting and Portfolios.

PUBLIC BENEFIT

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

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social & Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2024-25 year was 107 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches. 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.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

ORGANISATION

The Circuit Assembly met on three occasions in 2024-25 (in September, March, and May). The September and May meetings were in person, with the March meeting taking place on Zoom.

The Circuit Executive, appointed by the Circuit Assembly, comprised the Superintendent; the Deputy Superintendent; two presbyters appointed as deputies; another presbyter elected by the staff meeting; five circuit stewards, one of whom is a portfolio holder; and four more portfolio holders. The Executive met on seven occasions in 2023-24 (in September, November, December, January, February, March and April). All meetings were held on Zoom.

The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church. In addition a Deputy Superintendent is appointed to assist the Superintendent.

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican/Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeydale, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Cam	Cheltenham, Bethesda
Cheltenham, St Mark's	Cheltenham, Whaddon, St Michael's (LEP – A, M)
Churchdown	Cinderford
Cirencester, Ashcroft (LEP – M, U)	Clements End
Coalway	Drybrook
Dursley	Fairford (LEP – C, M)
Gloucester, Lonsdale Road	Gloucester, St John's
Hucclecote	Nailsworth, Christ Church (LEP - B, M, U)
Newent, St Mary's (LEP- A, M)	Pillowell
Quedgeley	Randwick, St, John the Baptist (LEP - A, M)
South Cerney (LEP- M, C)	Stonehouse
Stroud, St Alban's (LEP - A, M)	Tetbury, Christ Church (LEP – M,U)
Tewkesbury	Winchcombe
Wotton-Under-Edge (LEP-M,U)	

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working.

The major risks have been identified and recorded by the Circuit 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 regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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RISK MANAGEMENT (continued)

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).

The 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 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.

FINANCIAL VIABILITY

Despite the financial climate we do not have a concern about the ability of the charity to continue for the foreseeable future. There are a number of factors that underlie this statement.

1. We are committed to ensuring that the annual costs of running the circuit can be met in the main from the charitable assessment income from the 33 churches in the circuit (there is a little income from property lettings and interest).
2. In recognition of the impact of declining church congregations and therefore the churches' ability to pay increased assessments, the trustees at its meeting in September 2021 approved a process to reduce the presbyteral staff by around 27% - and therefore associated costs - over the following three years. (When presbyters are appointed, they initially come for five years, and the lead time for re-appointing\changing can take over eighteen months). No replacement Superintendent Minister was found during the stationing process and so the Circuit has decided to appoint one of the current Co-Superintendent ministers, Rev Jayne Webb, as Superintendent from the start of the 2025-26 year. This has further reduced the presbyteral staff numbers by one, with a corresponding reduction in costs.
3. A review of circuit churches, aligned to the Methodist Connexional "God for all" strategy started during the 2024-25 year and continues. The aim is to help churches clarify their mission, resources, capabilities and needs, and to identify how the circuit resources are best used in supporting them.
4. The charity expects to have significant property income over the next few years:-
 - a. The reduction in presbyterial staff means that manses become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
 - b. Sadly some of our churches have had to close. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manses, this would represent additional funds going into our unrestricted reserves.
5. The charity will continue to support the churches in these challenging times, with careful use of reserves:-
 - a. By funding or part funding lay workers as additional support to churches where their employment would be beneficial and contribute to long term sustainability.
 - b. By providing grants towards outreach projects which will contribute to long term sustainability.
 - c. By providing financial support where churches have difficulty in meeting their assessments (most have sufficient reserves to cover short term challenges).
 - d. By providing a limited level of "general" assessment support.

The trustees are therefore satisfied that current level of reserves, together with the financial measures being put in place as identified above, gives confidence in the ongoing viability of the charity.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objective of the Circuit is to act as a resource provider within the area around Gloucestershire for the Methodist Church. The Methodist Church's charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews were given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which identifies priorities for action to be overseen by the Superintendent and the portfolio holders, and further priorities will be identified during the review of churches mentioned above.

MISSION POLICY

The refreshed mission policy and plan, along with the ongoing 2024-25 review of churches, is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

Thus the Circuit's mission policy is intended to guide:-

- a. the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- b. the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- c. the location and maintenance of the manses; and
- d. the financial ability to underwrite current and future specific circuit projects thereby ensuring that they can be created and sustained.

MISSION PLAN

The Circuit Assembly agreed a refreshed Mission Plan in March 2021, which is being refreshed pending further information on movement of presbyters at the end of the 2026-27 year.

Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace. All people can be transformed completely by God's grace.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

MISSION PLAN (continued)

As the Methodist Circuit of Gloucestershire which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.

So, we aspire to be a Circuit that is:

- | | |
|------------------|-------------------------|
| • Accountable | • Learning |
| • Collaborative | • Socially committed |
| • Generous | • Transparent |
| • Globally aware | • Valuing of well being |
| • Inclusive | • Willing to take risks |

What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with Our Calling and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next four years.

The Circuit Mission Plan sets "direction of travel". Local Churches are invited to develop individual mission plans that are appropriate to their context, and this has been a focus of the church reviews being carried out during 2024-25, and which continue. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care, and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

MISSION PLAN (continued)

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

Mission Plan Summary – Priorities for Action

Learning and Caring

- Children's and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

Mission

- Digital ministry and Spirituality
- "Every church a growing church": supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

ACHIEVEMENTS AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham, and Forest of Dean Methodist Circuits, comprising (at the outset of the 2023-24 financial year) thirty-four churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation, and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village, and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under '**Finance Review**').

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Superintendent's Portfolio

We remain in a period of necessary waiting before we can finalise the Circuit Mission Plan. This is because our staffing levels for the coming years depend on decisions to be made around stationing in the spring of 2026. We have, for the 24/25 connexional year been short of one minister since our superintendent stepped up to take on the superintendency whilst continuing in her current station in the circuit. In support of this we have increased lay worker hours in that station to support her ministry. We are aware however that the shortage of ministers is unlikely to improve. We have identified this as a risk for the circuit and have set about planning for a possible way forward should we not only be unsuccessful in filling the above-mentioned station but also in replacing other presbyters as they go into stationing.

To this end there have been a number of conversations on the possible use of the Local Lay Pastor (LLP) role (a non-ordained leadership role) and the circuit has undertaken the necessary research and preparation for appointing LLP's with one name to be brought for registration in the coming connexional year. (see notes at the end of this report for more information on the role of LLP).

This year the circuit has turned its focus of attention to being more mission oriented and future focused. The Mission Enabler has completed a significant piece of research exploring the Circuit in relation to new housing developments and their locations in connection with our churches. This research has also incorporated current activity across the churches, enabling us to build a clearer picture of the potential for future mission.

The superintendent undertook to visit the churches across the circuit in order to begin to get to know them and to begin a dialogue about how we move positively towards the future. We continue to develop around the theme of the connexional 'God for all' strategy and, drawing upon those relatively new roles in the circuit, (circuit mission enabler and circuit youth enabler) we continue to develop a plan that focuses on the three key priorities of the district as well as the circuit, these being - **Mission Enabling, Youth Enabling, and Eco Awareness and Action.**

These are still early days in our re-envisioning of the circuit and there is much work to be done as we identify where the needs are, where the new housing programmes are located in the circuit and how we might become proactive in addressing the needs of the communities we serve.

To this end we now have a 'Blue Sky thinking group' in place which exists to enable good ideas to take flight. It is the space where dreams, possibilities, and creative sparks can surface without restraint. Here, we stretch our imagination, dare to ask "what if?" and give the Spirit room to breathe. When an idea is deemed worthy of shaping into a project, the group will begin this work before passing it on to the Executive, who explore the practicalities without dimming the vision. This group is an essential part of cultivating a future-facing, missional Circuit.

The remit for the group for 25/26 is to begin work on the mission plan, to develop God for all as a strategy for the circuit, to explore new projects and to creatively address the issues of staffing that may arise going into the next connexional year and beyond.

Young people are hugely important to the mission of the church and, similar to last year, the circuit was again able to support a number of young people for the annual 3Generate weekend which is held at the NEC. This is proving to be hugely popular and successful with children and teenagers and we are beginning to see some signs of growth in the circuit in this area.

There is no doubt that these are challenging times as an aging membership, who have typically supported the church in many different ways - including financially, are now decreasing in number. Also, the increasing level of administration required for compliance places a burden on those same members, and on clergy. Having said this, we are blessed with an excellent lay and ordained staff team and outstanding volunteers at circuit level, who all contribute a huge amount to the running of the circuit.

Reverend Jayne E. Webb
Superintendent Minister
Gloucestershire Circuit

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The Local Lay Pastor (LLP) Role

- There is no standard LLP job description. The role is shaped locally, negotiated with the Connexional officer and reflects the needs of the particular setting. For some, moving from lay worker to LLP may involve little change in day-to-day duties; the difference lies in title, training, accreditation, and Connexional support. If the role description changes significantly, HR advice may be required.
- LLPs may be appointed to an area rather than to a single church, depending on local discernment.
- Circuits may apply for a dispensation for LLPs to preside at Communion, though the usual strict Connexional criteria apply.
- Discernment is key. Becoming an LLP is a vocational calling, not an advertised job. We discern this as we would a call to ordained ministry.
- Training involves six modules (a mixture of online and in-person sessions), with concessions depending on previous experience. Once completed, the LLP is accredited by the Methodist Church and commissioned. LLPs remain employed by the Circuit as lay workers but receive Connexional support for their ministry

Learning & Caring Portfolio

During the connexional year 2024-25 the programme of learning and training opportunities for the Circuit included further sessions on safeguarding.

A follow up meeting for Local Preachers and Worship Leaders took place centred around faith and worship. This was well attended by preachers and members of the congregations around the circuit.

The Circuit Youth Enabler has led a series of training sessions for the Youth Leaders and Volunteers in our Circuit. There have also been away days and weekends designed by the Connexion and by other denominations.

Pastoral care is strong across the circuit, and training bespoke to churches is given. An annual meeting is held of those who hold a listening ear for the paid staff, and the meeting portrayed the vital work that its members undertake.

Supervision training has also been undertaken by members of the staff team this being extended to Lay Workers as well as Ordained Staff. A reflective retreat was held for all staff members.

The Methodist Learning Network and Diocese continue to advertise events and training that is then promoted through our circuit newsletter. Members of staff are encouraged to look out for and apply for training that will support their areas of ministry.

The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio

Mission Portfolio

In the Connexional year 2024 – 2025 there were many exciting and encouraging mission focussed initiatives across the Circuit. Mission focussed youth and children's work continues to be a growing ministry. The number of young people from the Circuit attending 3 Generate continues to grow year on year, as well as ongoing youth and children's work. This is such an encouraging and important ministry.

Also, mission focussed work with elderly and vulnerable adults was also thriving in lots of churches and communities in the Circuit. It was great to hear of the varied and creative ways that churches are engaging in mission with people from their communities, reaching out with the Good News of the Gospel.

The commitment to reducing our carbon footprint and pro-actively caring for the environment continues to be part of our mission as a Circuit. The number of churches engaging in Eco Church continues to grow and serve to enthuse and enable churches and individuals to gain knowledge and useful insights into practical ways to care for God's creation.

Lay ministry across the Circuit continues to be a vital part of our mission, with lay work staff and volunteers giving of their time and talents to serve God in various ways. We are very grateful for the many people around the Circuit who work hard, often quietly behind the scenes to facilitate mission and outreach.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

I look forward to all that God will do in us and through us as the people of God, working with ecumenical partners as well as other groups and agencies in the communities of which we are part of. May we know the leading of the Spirit as we seek to engage in God's mission for all people in all places.

Deacon Sue Peat, Mission Portfolio Holder

Personnel Portfolio

In the Connectional Year 2024-25, the ministerial staffing of the circuit consisted of 7 full-time presbyters; a fulltime deacon; 2 part-time supernumeraries; 1 authorised presbyter. This equated to 8.5 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. The supernumeraries were not paid stipends. At the end of the year, the circuit said farewell to Rev'd Rachel Hope who was 'sitting down' from itinerant ministry.

The Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members was not required to meet in this, as there were no stationing requirements for 2025-26 connectional year.

During 2024-25 the Circuit was the named employer of nine lay worker positions:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration, including a significant amount of HR. They also manage the property work for the circuit. They are line managed by the Treasurer and Personnel Portfolio holder respectively.
- Six part-time Outreach workers based in the Methodist churches at Churchdown, Tewkesbury, Tetbury (resigned Dec 2024), Cheltenham Bethesda, Bishops Cleeve and Lonsdale Road (resigned March 2025).
- Three Full-time Outreach workers, one based in the Forest of Dean supporting churches at Bailey Lane End, Drybrook and Pillowell. One whose time is split between being Circuit Youth Enabler and Young people and families worker at Cheltenham Bethesda. One whose time split between Circuit Mission Enabler and Mission Enabler at St John's Northgate, Gloucester.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly.

The Circuit continued to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by a Co-Superintendent and a circuit steward.

Colin Pascoe, Circuit Steward holding the Personnel Portfolio

Property Portfolio

Maintenance of the nine manses and one commercial property in the circuit was taken over by Louise Hebborn and Michelle Warren in September 2024, following the resignation of the property portfolio holder Bernie Brewster.

Seven manses have been occupied and two, currently not required for circuit staffing, have been let on a shorthold assured tenancy through a lettings agency at market value. The commercial property at Walmore Hill Primary School remains leased to the Local Education Authority and was subject to a review in February 2025 in line with the terms of the agreement.

The unoccupied manse in Dursley was placed on the market and the sale completed in March 2025. The manse in Gloucester was replaced with a more suitable and energy efficient property in the same area in October 2024, with work undertaken to make it suitable as a home. As this new property is not currently required for circuit staffing it is one of the two properties being let through an agency. The manse in Gloucester no longer required was placed on the market and the sale completed in March 2025. The unoccupied manse in Cheltenham was placed on the market and the sale completed in May 2025. The manse in Coleford, replaced with a more suitable property in the same area, was no longer required and placed on the market with the sale completed in August 2025. It was confirmed the manse in Cirencester is not currently required for circuit staffing and was also let through an agency.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

The circuit is grateful to the burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, Highleadon, Kemerton, Oakridge Lynch and Randwick.

Quinquennial inspections scheduled for the year were again carried out by Arnold Bartosch Ltd.

It has again been necessary to dispose of a church building due to the decline in congregational numbers and no other use being found for it. The sale of Hartpury Church, with land known as The Orchard, completed in August. The sale of the burial ground, by way of a 999-year lease to the purchaser of Hartpury Church also completed in August.

Louise Hebborn & Michelle Warren, Property Portfolio

Social and Climate Justice Portfolio

The Circuit continues to champion social and climate justice across Gloucestershire, the District, and beyond. The Social and Climate Justice (SCJ) Team meets quarterly to address key priorities, including supporting asylum seekers and refugees, establishing and funding Warm Spaces, promoting inclusive church initiatives, and assisting churches in implementing green technologies.

Churches remain actively engaged in the A Rocha Eco Church Awards, with Stonehouse joining Bethesda in achieving the prestigious Gold Award.

As a Circuit, we support Green Christian, a movement that promotes sustainable living, prayer, and practical discipleship to address climate and ecological crises. They provide resources on campaigns and initiatives such as the LOAF principles for food, as well as a strong local network of events.

The Circuit Environmental Policy has been updated and now includes a commitment to offset carbon emissions from staff travel to meetings through the eco-charity Climate Stewards.

The Circuit remains highly regarded within the District for its Energy Performance ratings for buildings, primarily due to work undertaken to replace and upgrade existing manses with more energy-efficient properties.

Throughout the year, churches across the Circuit and the Bristol District Eco Team have hosted a range of in-person events and webinars to promote our justice priorities, as outlined in the Connexional report A Justice-Seeking Church.

District Equality, Diversity and Inclusion meetings occur quarterly, and churches are working together to respond to the call for inclusive worship, with inclusive services being held in Cheltenham. Updates and opportunities are regularly shared via the Circuit's Facebook page and newsletter.

The SCJ Team is well-supported and welcomes new members who feel called to contribute or have a particular area of interest.

Suz Jones, Social and Climate Justice Portfolio Holder

CIRCUIT SAFEGUARDING OFFICER'S REPORT

The Gloucestershire Methodist Circuit is committed to the safeguarding and protection of all people and affirms that the needs of children and of adults when they are vulnerable and at risk are paramount. The Circuit follows closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated July 2023), "Safer Recruitment, Procedures and Guidance (updated January 2024) as well as other guidance regularly published. Annually, each church carries out a self-evaluation audit to check whether they are complying with the robust procedures and guidance of the Methodist Church.

The Circuit Safeguarding Policy was reviewed on 11th May 2025. This policy outlines the purpose and procedures of the Circuit Assembly and individual churches, and the roles and responsibilities of the Circuit Superintendent, Circuit Safeguarding Officer, Circuit and Church Trustees in achieving its safeguarding commitment and in promoting the safety and well-being of all children and vulnerable adults within the Circuit.

The Circuit Safeguarding Officer maintains a database of DBS and training records of all volunteers and employees in the Circuit and liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

The Circuit provides Foundation Safeguarding training for its volunteers, who are expected to attend a course every four years, and similarly Advanced Module Safeguarding training through the South-west Learning Network. During the year, 65 volunteers have attended Foundation level safeguarding training by zoom and 6 people attended Advanced level training.

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

The Charity is in a good financial position and can be considered financially secure for the next 12 months and into the coming years (see previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

Principal Funding Sources

The principal funding source of the Charity is in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.

To support our missional work, additional funding comes from: -

- external sources in the form of grants, which will relate to a specific project and for a limited period of time.
- Rental income from an investment property, which is a primary school leased by Gloucestershire County Council.
- Rental income from two unoccupied manses.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group, representing the Circuit's churches, assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring.

During 2024/25, a total of £43,012 was provided by the Circuit as general assessment support, from Circuit reserves.

The circuit assessment is reviewed annually and covers the costs of a - c of the Mission Policy, together with other general administration expenses. It was calculated on a combination of:

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

using the proportional split (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

FINANCIAL REVIEW (continued)

Grants

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support totalling £43,012. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

Grants made during the year included:

- £36,641 – as a contribution\grant towards the employment of church-based lay workers
- £18,441 to support churches in the move towards Net zero by 2030 in line with Methodist commitment

Financial summary

	2024/25	2023/24
	£	£
Incoming Resources:		
Assessments	719,160	684,009
Property\Investment	82,351	93,017
Other Income	159,672	84,599
Proceeds of Sale from Circuit Property	348,027	696,919
Total	1,309,210	1,558,544

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2024/25	2023/24
	£	£
Resources expended:		
Staffing	642,403	615,874
Manse costs	46,247	74,811
Property / church grants	74,399	64,562
District / URC / Cong. Federation Costs	178,824	168,444
DAF levy	64,281	103,613
Other governance costs	168,072	68,040
Connexional levy on Sales of Churches	290,306	305,162
Profit/Loss on disposal of fixed assets	(942,538)	-
Contribution to Pension Reserve Fund	-	(50,000)
Total	521,994	1,350,506
Gain on investment property	25,000	-
Net movement in funds: surplus	812,217	208,038

FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF). No levy is charged on the first £20,000, and then 20% on any excess over £20,000 up to £100,000, and 40% on any excess over £100,000.

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2024 was £64281.48. On the basis of the fund balance at 31/8/25, the levy to be taken on 1/9/2025 will be £137,616.58.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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FUNDS (continued)

	2024/25	2023/24
	£	£
MTF balance at 31 August	<u>2,076,298</u>	<u>973,753</u>

Main MTF Movements: Income – Net proceeds from the sale of three manses, Hartpury Church, and of Littleworth Hall and burial ground, total £1,994,336. **Expenditure** Manse purchase £636,896, general assessment support £43,012. Transfers to cover budget deficit, primarily for cost of lay workers, £225,000.

RESERVES POLICY

As at 31 August 2025 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2024/25	2023/24
	£	£
Restricted	71,020	29,005
Designated	106,351	101,737
Unrestricted (manse properties + fixed assets) *	3,608,860	3,941,584
Unrestricted (MTF and others)	2,146,428	1,048,116
Total Funds	<u>5,932,659</u>	<u>5,120,442</u>

* Note: These funds cannot be realised unless the manses are disposed of.

We recognise that due to property sales our level of reserves currently significantly exceeds that required by the reserves policy. We have already budgeted to use a significant proportion of these reserves to fund outreach work in churches over a number of years, with the aim of making them more sustainable in the longer term. As part of the God for all review of churches we will be identifying further ways in which churches should be supported.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers\staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) and is resulting in annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully keep church assessments at a sustainable level.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers working in the following areas of the Circuit:

- Outreach Workers at Tetbury, Tewkesbury, Bishop's Cleeve, Gloucester Lonsdale Road, Gloucester St John's, Churchdown, Bethesda – Cheltenham, and The Forest of Dean.

We have financially supported by grants in partnership with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University.

Pete Watt, Circuit Treasurer

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application or resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 200. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING

Signed:.....
Rev. Jayne Webb

14/4/2026
.....
Date

Print name:.....
Rev. Jayne Webb

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2025**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2025 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2025**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2025**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the Charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Felicity Sang

**Felicity Sang
(Senior Statutory Auditor)**

For and on behalf of:
Hazlewoods LLP
Statutory Auditors
Staverton Court
Staverton
Cheltenham, GL51 0UX
16/4/2026
Date.....

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2025**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
	Note						
INCOME							
Grants and donations							
Donations and recovery of expenses		104,523	55,149	159,672	84,599	-	84,599
Church sale proceeds		348,028	-	348,028	696,919	-	696,919
Charitable activities							
Assessments		719,160	-	719,160	684,009	-	684,009
Investments							
Property income	2	32,566	-	32,566	24,480	-	24,480
Investment income	3	45,797	3,988	49,785	66,916	1,621	68,537
Total income		1,250,074	59,137	1,309,211	1,556,923	1,621	1,558,544
EXPENDITURE							
Raising funds							
Property	4	(9,572)	-	(9,572)	(8,402)	-	(8,402)
Charitable activities							
Grants and donations	5,6	(74,399)	-	(74,399)	(64,562)	-	(64,562)
Other	5	(438,017)	(6)	(438,023)	(1,277,533)	(9)	(1,277,542)
Total expenditure		(521,987)	(6)	(521,994)	(1,350,497)	(9)	(1,350,506)
Net income before investment gains		728,086	59,131	787,217	206,426	1,612	208,038
Gain on investment property		25,000	-	25,000	-	-	-
Net movement in funds		753,086	59,131	812,217	206,426	1,612	208,038
Funds:							
Brought forward		5,091,437	29,005	5,120,442	4,885,011	27,393	4,912,404
Transfers between funds		17,116	(17,116))	-	-	-	-
Carried forward	14	5,861,639	71,020	5,932,659	5,091,437	29,005	5,120,442

The notes on pages 24 to 36 form part of these accounts. The Statement of Financial Activities includes all gains and losses recognised in the year.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2025**

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	10		3,458,860		3,816,584
Investment properties	11		<u>150,000</u>		<u>125,000</u>
			3,608,860		3,941,584
CURRENT ASSETS					
Debtors	12	2,266,349		1,124,632	
Cash and cash equivalents		<u>83,579</u>		<u>98,996</u>	
		2,349,928		1,223,628	
CURRENT LIABILITIES					
Creditors due within one year	13	(26,129)		(44,770)	
NET CURRENT ASSETS		<u>2,323,799</u>		<u>1,178,858</u>	
TOTAL NET ASSETS			<u>5,932,659</u>		<u>5,120,442</u>
FUNDS					
Unrestricted funds	14		5,861,639		5,091,437
Restricted funds	14		71,020		29,005
TOTAL FUNDS			<u>5,932,659</u>		<u>5,120,442</u>

The notes on pages 24 to 36 form part of these accounts.

14/4/2026

The financial statements were approved by the Circuit Meeting and authorised for issue on
and signed on their behalf by:

Signed: *Rev. Jayne Webb*

Print name: Rev. Jayne Webb

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2025**

	Note	2025 £	2024 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		812,217	208,038
Adjustments for non-cash items:			
Depreciation	10	988	1,168
Investment income		(49,785)	(68,537)
Investment property revaluations		(25,000)	-
Profit on disposal of tangible fixed assets		(942,538)	(98,959)
Working capital adjustments:			
(Increase) / decrease in debtors		(1,141,717)	590,500
Decrease increase in creditors		(1,864)	(9,662)
Net cash flow (used in) / from operating activities		(1,364,475)	622,548
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		49,785	68,537
Purchase of tangible fixed assets		(637,341)	(1,027,785)
Net proceeds on disposals of investment properties and tangible fixed assets		1,936,614	297,464
Net cash flow from / (used in) investing activities		1,349,058	(661,784)
Change in cash and cash equivalents in the year		(15,417)	(39,236)
Cash and cash equivalents at 1 September		98,996	138,232
Cash and cash equivalents at 31 August		83,579	98,996
Cash balances held directly by the Circuit		53,584	63,550
Other cash balances held by third parties		29,995	35,446
Cash and cash equivalents at 31 August		83,579	98,996

The notes on pages 24 to 36 form part of these accounts.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Circuit meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note(s) below.

The functional currency of the Circuit is pound sterling (£).

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements, and reviewed forecasts of income and expenditure over a 5-year period.

There are inherent uncertainties regarding the forecasts, such as the performance of the UK economy and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported by the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

The Circuit acts as agent in two matters:

- The collection from Churches and payment over 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 form, 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.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Donated goods and services

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded. In accordance with the Charities SORP, the time of volunteers is not recognised.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income comprises bank interest and realised gains and losses on investment property disposals. It is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable activities	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the Charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

1 ACCOUNTING POLICIES (continued)

Expenditure (continued)

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

Since the Circuit is not VAT registered, expenditure is shown inclusive of irrecoverable VAT.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight-line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

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 costs 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 hands of ministers.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the Connexional Property Fund.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

1 ACCOUNTING POLICIES (continued)

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties of behalf of the charity.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds: Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme and, in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Rent received	<u>32,566</u>	<u>-</u>	<u>32,566</u>	<u>24,480</u>

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Bank interest received	<u>45,797</u>	<u>3,988</u>	<u>49,785</u>	<u>68,537</u>

4 COST OF RAISING FUNDS

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Property expenditure	<u>9,572</u>	<u>-</u>	<u>9,572</u>	<u>8,402</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2025 £	Total 2024 £
Stipends, salaries and expenses	-	642,403	642,403	615,874
Manse costs	-	42,896	42,896	75,501
Grants	74,399	-	74,399	64,562
District assessments	-	178,824	178,824	168,444
District advance fund levy	-	64,281	64,281	103,613
Other costs	-	365,616	365,616	275,700
Profit/Loss on disposal	-	(942,538)	(942,538)	-
Depreciation	-	988	988	1,168
Audit, accountancy and other fees	-	17,744	17,744	15,704
Office, communications and other costs	-	67,809	67,809	71,538
Donations	-	-	-	(50,000)
Total 2025	74,399	438,023	512,422	1,342,104
Total 2024	64,562	1,277,542	1,342,104	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £74,399 (2024: £64,562) of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2025 are analysed below.

	2025 £	2024 £
Church outreach	36,641	24,722
Other	37,758	39,840
	74,399	64,562

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

7 STAFF COSTS

	2025	2024
	£	£
Stipends and salaries	528,271	463,607
Pension contributions – Methodist Ministers Scheme	49,547	68,583
Pension contributions – Other	11,894	7,328
Social security costs	52,691	37,560
	<u>642,403</u>	<u>577,078</u>

No employee earned more than £60,000 per annum.

The average number of employees by headcount was as follows:

	Number	Number
	2025	2024
Ordained staff	8	10
Lay workers	9	6
Office staff	2	2
	<u>19</u>	<u>18</u>

The average number of employees expressed as full-time equivalents was as follows:

	Number	Number
	2025	2024
Ordained staff	8	10
Lay workers	5	3
Office staff	2	1
	<u>15</u>	<u>14</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

No employee received employee benefits (excluding employer pension contributions) of more than £60,000 during the year.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to Trustees totalling £25,414 (2024: £17,845) in respect of travelling expenses and £24,773 (2024: £26,021) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 19.

9 NET MOVEMENT IN FUNDS

This is stated after charging:	2025	2024
	£	£
Auditors' remuneration - Audit of the annual accounts	9,607	8,940
Depreciation of tangible fixed assets	988	1,168
Operating rentals - Circuit office rent	<u>1,468</u>	<u>2,083</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

10 TANGIBLE ASSETS

	Manse £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2024	3,813,079	10,770	3,823,849
Additions	636,896	445	637,341
Disposals	(994,077)	-	(994,077)
As at 31 August 2025	<u>3,455,898</u>	<u>11,215</u>	<u>3,467,113</u>
Depreciation			
As at 1 September 2024	-	7,265	7,265
Charge for the year	-	988	988
As at 31 August 2025	<u>-</u>	<u>8,253</u>	<u>8,253</u>
Net Book Value			
As at 31 August 2025	<u>3,455,898</u>	<u>2,962</u>	<u>3,458,860</u>
As at 31 August 2024	<u>3,813,079</u>	<u>3,505</u>	<u>3,816,584</u>

11 INVESTMENT PROPERTIES

	Land and buildings £
Fair Value	
As at 1 September 2024	125,000
Revaluation	<u>25,000</u>
As at 31 August 2025	<u>150,000</u>

The Trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has used a professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2025 £	2024 £
Other debtors and prepayments	16,496	23,484
Central Finance Board and Trustees for Methodist Church property deposits	<u>2,249,853</u>	<u>1,101,148</u>
	<u>2,266,349</u>	<u>1,124,632</u>

13 CREDITORS DUE WITHIN ONE YEAR

	2025 £	2024 £
Purchase ledger	16,791	36,033
Other creditors and accruals	<u>9,338</u>	<u>8,737</u>
	<u>26,129</u>	<u>44,770</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

14 ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2024 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2025 £
Unrestricted funds					
Property	3,941,584	-	(988)	(331,736)	3,608,860
Unrestricted property funds	3,941,584	-	(988)	(331,736)	3,608,860
MTF	973,754	385,605	584,761	132,181	2,076,301
General	74,362	859,854	(1,105,760)	241,925	70,127
Unrestricted other funds	1,048,116	1,245,459	(520,999)	373,852	2,146,428
Total non-designated	4,989,700	1,245,459	(521,987)	42,116	5,755,288
Designated funds					
CFB committed funds	101,737	4,614	-	-	106,351
Total designated	101,737	4,614	-	-	106,351
Total unrestricted	5,091,437	1,250,073	(521,987)	42,116	5,861,639
Restricted funds					
CFB – The Relief Fund	10,972	497	-	-	11,469
TMCP - Deakin Trust	800	2	(3)	-	799
TMCP - Marshall Trust	282	7	-	-	289
TMCP - Muriel Brooks	281	5	-	-	286
TMCP - Kemerton Graveyard	1,101	4	(4)	(1,101)	-
TMCP - Manse	5,066	226	-	-	5,292
Maintenance	10,503	477	-	-	10,980
CFB – restricted funds	-	57,909	-	(16,269)	41,640
Gloucester City fund	-	11	-	254	265
TS Nicholls	-	-	-	-	-
Total restricted	29,005	59,138	(7)	(17,116)	71,020
Total funds	5,120,442	1,309,211	(521,994)	25,000	5,932,659

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2023 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 £
Unrestricted funds					
Property	3,113,472	-	(1,168)	829,280	3,941,584
Unrestricted property funds	3,113,472	-	(1,168)	829,280	3,941,584
MTF	1,498,170	802,993	(314,087)	(1,013,322)	973,754
General	146,864	748,698	(1,035,242)	214,042	74,362
Unrestricted other funds	1,645,034	1,551,691	(1,349,329)	(799,280)	1,048,116
Total non-designated	4,758,506	1,551,691	(1,350,497)	30,000	4,989,700
Designated funds					
CFB committed funds	126,505	5,232	-	(30,000)	101,737
Total designated	126,505	5,232	-	(30,000)	101,737
Total unrestricted	4,885,011	1,556,923	(1,350,497)	-	5,091,437
Restricted funds					
CFB – The Relief Fund	10,229	743	-	-	10,972
TMCP - Deakin Trust	798	4	(2)	-	800
TMCP - Marshall Trust	258	24	-	-	282
TMCP - Muriel Brooks	257	24	-	-	281
TMCP - Kemerton Graveyard	1,049	57	(5)	-	1,101
TMCP - Manse Maintenance	4,820	246	-	-	5,066
CFB – restricted funds	9,982	523	(2)	-	10,503
Total restricted	27,393	1,621	(9)	-	29,005
Total funds	4,912,404	1,558,544	(1,350,506)	-	5,120,442

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,608,860	-	3,608,860
Cash at bank and in hand	72,600	10,980	83,580
TMCP and CFB Funds	2,189,813	60,040	2,249,853
Other net current liabilities	(9,634)	-	(9,634)
	<u>5,861,639</u>	<u>71,020</u>	<u>5,932,659</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Mission Bursary (St Lukes)	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's Church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set Assessments.
Quinquennial costs	For the Quinquennial Inspections of Circuit Manses and Churches.
Relocation (removals reserve)	To cover costs of Minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional Lay Employment.

17 RESTRICTED FUNDS

Details of restricted funds are as follows:

CFB relief fund	Initially set up at the time of the Tewkesbury Floods in 2007. Remit widened in 2019, to enable Methodist groups in the UK, as needs arise, to assist their work of supporting the relief of persons suffering or affected by disasters or major incidents by providing support and assistance to relieve their charitable needs caused by those events
City Centre Fund (Gloucester)	TMCP fund transferred to Circuit for work in Gloucester City Centre.
Manse Maintenance	For the upkeep of Circuit manses.
Other (under £1,000)	Various specific restrictions on usage.

18 OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2025 £	2024 £
Expiry date:		
Within 1 year	8,990	6,600
Between 2 and 5 years	35,960	26,400
Over 5 years	5,244	3,850
	<u>50,194</u>	<u>36,850</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

19 RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£31,020 or pro rata where applicable):

Rev'd Jayne Webb	(Superintendent)
Rev'd Michelle Ireland	(Deputy Superintendent)
Rev'd Rachel Hope	
Rev'd Rachel Leather	
Rev'd John McNeill	
Deacon Sue Peat	
Rev'd Jimmy Cullingford	
Rev'd Wendy Tucker	

Ministerial appointments with a part-time 'no stipend' based appointment (both are Supernumerary Ministers):-

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Ministers were provided with living accommodation as required by the Methodist Church's Standing Orders. In addition to the basic stipend, the Superintendent and Co-Superintendent were paid the Methodist Conference standard Superintendent's allowance (£3,102).

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

19 RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebbon ++	Circuit Administrator (Administration) (28 hrs/wk., then 37 hrs/wk. from November 2024)
Michelle Warren ++	Circuit Administrator (Finance) (24 hrs/wk., then 35 hrs/wk. from November 2024)

Church Based Workers

Linda Bone **	Part time Activity Leader - Tetbury (3 hrs/wk. to December 2024)
Julie Hill +	Families Outreach Worker – Churchdown (23hrs/wk.),
Rachel Simpson +	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs/wk.)
Sean Marsh +	Families Outreach Worker - Churchdown (20hrs/wk. then 37hrs/wk. from January 2025)
Andrew Maxwell +	Lay Worker – Bishops Cleeve (24 hrs/wk.)
Laura Toomer ++	Lay Worker – Forest of Dean (37 hrs/wk.)
Suz Jones +	Community Worker – Gloucester Lonsdale Road (21 hrs/wk. to April 2025)
Islay Roberts ++	Mission enabler – Gloucester St John's, (30 hrs/wk., then 37hrs/wk. from January 2025)
Janet Hoskins ++	Lay Pastor – Tewkesbury (24 hrs/wk. from April 2025)

Note 1:

Lay employee marked ‘+’ – salaries were met by the church, with part funding granted from the Circuit and other sources.
Lay employee marked “++” – salaries met fully by the Circuit
Lay employee marked ‘***’ – salaries were met fully by the local church.

Note 2:

To ensure correct payroll\payment procedures, a number of other people used by individual churches for caretakers\maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

APPENDIX 1: LIST OF TRUSTEES 2024/25

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

Jayne Webb *	Michelle Ireland *	Rachel Hope
Rachel Leather *	John McNeill*	Sue Peat *
Wendy Tucker	Jimmy Cullingford	Martin Turner

Circuit Executive:

Bernie Brewster	Mike Haines	Suz Jones
Arthur Haines	Colin Pascoe	Lesley Ward
Liz Ledger		
Pete Watt		

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:
Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:
took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:
ey are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

Sue Clarke	Brian Cook	Peter Gardner
Liz Ledger	Islay Roberts	Sean Marsh

Circuit elected representatives to the District Synod

Mike Haines	Liz Ledger	Keith Long
Sue Clarke	Malcolm Stevens	Peter Gardner
Lesley Ward	Islay Roberts	

Lay Worker whom the Assembly appointed to be a member

None

(2) Supernumerary Ministers who are Trustees (other than in another role):

Chris Cory	Vernon Godden	Stuart Radford
Heather Upton	Steve Ward	Diane Daymond
John Kime		

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

APPENDIX 1: LIST OF TRUSTEES 2024/25 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):

(# indicates they served for part of the year)

Abbeydale - Gloucester	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych	David Ledger	
Aylburton	Liz Day	Ann Bendall # (from Oct 24)	
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Lever	Marie Chattell	Ruth Whiting
Cam	John Jewell	Alastair MacLeod	
Cheltenham - Bethesda	Bridget Nye	Elaine Bailey	Keith Norman
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Catherine Pugh-Wood	Bill Ralston
Cinderford	Paul Cummings	Ann Parsons	Mike Haines
Cirencester	Brenda Climer	Lis Thomas	Mike Dearsley
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	Beryl Amos	Henry Hayward	Pam Hayward
Dursley	Sally Hall	Meriel Hellen	Christine Knights
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Lonsdale Road	Mike Haines	Anne Gaze	Jill Tucker
Gloucester - St. John's	Malcolm Stevens	Christine Gardner	
Hucclecote	Christine Brewster	Bernie Brewster	John Rainbow
Nailsworth	Stuart Radford	Margaret Marshall	
Newent	Sue Cook	Shirley Howard	
Pillowell	Derrick Dobbs	Lynne Kear	
Quedgeley	Ellaine Cameron	Alistair Cameron	
Randwick	Stuart Gregory		
South Cerney	Peter Taylor	Joanne Oldridge	
Stonehouse	Susan Alexander	Sue Burnham	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Julie May
Winchcombe	Trevor Upton	Geoff Onions	
Wotton-under-Edge	Alison Jackson	Reg Clarke	

APPENDIX 1: LIST OF TRUSTEES 2024/25 (continued)

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Islay Roberts	Nick Butler	Barbara Cory
Neil Grecian	Ann Pearce	Adele Garner
Margaret Marshall		

Accounts

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2024

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

CIRCUIT EXECUTIVE

Rev'd Michelle Ireland	Co-Superintendent Minister & Learning & Caring Portfolio	(from Sep'20) (from May '20)
Rev'd Jayne Webb	Co-Superintendent Minister	(from Sep'20)
Rev'd John McNeill	Ministerial Staff Representative	(from Sep'22)
Rev'd Rachel Leather	Ministerial Staff Representative	(from Sept '24)
Deacon Sue Peat	Mission Portfolio	(from Sep'20)
Pete Watt	Finance Portfolio	(from Sep'21)
Suz Jones	Social & Climate Justice & Portfolio & Circuit Steward	(from Sep'22) (from Sept '22)
Colin Pascoe	Personnel Portfolio & Circuit Steward	(from May '22) (from May '22)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Pete Watt Brian Cook	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond	Portfolio Holder Pastoral Care Encourager
Mission Portfolio	Deacon Sue Peat Karen BurrIDGE Peter Allsop Deborah Long Rev'd Stuart Radford Sylvia Munns	Portfolio Holder Creative Arts Officer Worship Taskforce Convener Worship Taskforce Secretary Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Colin Pascoe Peter Gardner	Portfolio Holder (from May '22) Safeguarding Officer
Property Portfolio	Vacant Sue Woodward Vacant John Bailey	Portfolio Holder Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Suz Jones Andy Rickell John Kime Vacant	Portfolio Holder Disability Adviser & Social Justice Officer Climate Justice Officer EDI (Equality, Diversity and Inclusion) Officer

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)

Superintendent's Portfolio	Revd Jayne Webb Rev'd Michelle Ireland Islay Roberts Ann Pearce Revd Michelle Ireland	Co-Superintendent Co-Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Chair of Local Preachers' Training Group
CIRCUIT OFFICE	PO Box 3303, Gloucester, GL1 9JJ	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander Bank	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE	
REGISTERED CHARITY	1136205	

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2024. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social & Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2023-24 year was 117 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

ORGANISATION

The Circuit Assembly met on three occasions in 2023-24 (in September, March, and May). To enable maximum attendance, the meetings were hybrid meetings with attendance both in person and on Zoom.

The Circuit Executive, appointed by the Circuit Assembly, comprised the Co-Superintendents; two presbyters appointed as deputies, one of whom is a portfolio holder; another presbyter elected by the staff meeting; five circuit stewards, one of whom is a portfolio holder; and four more portfolio holders. The Executive met on seven occasions in 2023-24 (in September, October, twice in November, February, April, June). All meetings were held on Zoom.

The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

ORGANISATION (continued)

The Methodist Church stations a presbyter to be the Co-Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church. For 2024-25 no Superintendent was appointed, and leadership is provided by two Co-Superintendent ministers, Revd. Jayne Webb and Revd Michelle Ireland.

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican/Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeylea, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Cam	Cheltenham, Bethesda
Cheltenham, St Mark's	Cheltenham, Whaddon, St Michael's (LEP – A, M)
Churchdown	Cinderford
Cirencester, Ashcroft (LEP – M, U)	Clements End
Coalway	Drybrook
Dursley	Fairford (LEP – C, M)
*Gloucester, Barton Street	Gloucester, Lonsdale Road
Gloucester, St John's	Hucclecote
Nailsworth, Christ Church (LEP - B, M, U)	Newent, St Mary's (LEP- A, M)
Pillowell	Quedgeley
Randwick, St, John the Baptist (LEP - A, M)	South Cerney (LEP- M, C)
Stonehouse	Stroud, St Alban's (LEP - A, M)
Tetbury, Christ Church (LEP – M,U)	Tewkesbury
Winchcombe	Wotton-Under-Edge (LEP-M,U)

* During the year the members of Gloucester, Barton Street church decided to seek approval from the Circuit Assembly and the District Synod to discontinue public worship and to close the buildings.

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

FINANCIAL VIABILITY

Despite the financial climate we do not have a concern about the ability of the charity to continue for the foreseeable future. There are a number of factors that underlie this statement.

1. We are committed to ensuring that the annual costs of running the circuit can be met in the main from the charitable assessment income from the 34 churches in the circuit (there is a little income from property lettings and interest).
2. In recognition of the impact of declining church congregations and therefore the churches' ability to pay increased assessments, the trustees at its meeting in September 2021 approved a process to reduce the presbyteral staff by around 27% - and therefore associated costs - over the following three years. (When presbyters are appointed, they initially come for five years, and the lead time for re-appointing\changing can take over eighteen months). No replacement Superintendent Minister was found during the stationing process and so the Circuit has decided to appoint one of the current Co-Superintendent ministers, Rev Jayne Webb, as Superintendent from the start of the 2025-26 year. This has further reduced the presbyteral staff numbers by one, with a corresponding reduction in costs.
3. A review of circuit churches, aligned to the Methodist Connexional "God for all" strategy is taking place during the 2024-25 year. The aim is to help churches clarify their mission, resources, capabilities and needs, and to identify how the circuit resources are best used in supporting them.
4. The charity expects to have significant property income over the next few years:-
 - a. The reduction in presbyterial staff means that manse become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
 - b. Sadly some of our churches have had to close. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manse, this would represent additional funds going into our unrestricted reserves.
5. The charity will continue to support the churches in these challenging times, with careful use of reserves:-
 - a. By funding or part funding lay workers as additional support to churches where their employment would be beneficial and contribute to long term sustainability.
 - b. By providing grants towards outreach projects which will contribute to long term sustainability.
 - c. By providing financial support where churches have difficulty in meeting their assessments (most have sufficient reserves to cover short term challenges).
 - d. By providing a limited level of "general" assessment support.

The trustees are therefore satisfied that current level of reserves, together with the financial measures being put in place as identified above, gives confidence in the ongoing viability of the charity.

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews were given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which identifies priorities for action to be overseen by the Superintendent and the portfolio holders, and further priorities will be identified during the review of churches mentioned above.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

MISSION POLICY

The refreshed mission policy and plan, along with the 2024-25 review of churches, is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

Thus the Circuit's mission policy is intended to guide:-

- a. the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- b. the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- c. the location and maintenance of the manses; and
- d. the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

MISSION PLAN

The Circuit Assembly agreed a refreshed Mission Plan in March 2021.

Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace.
- All people can be transformed completely by God's grace.

As the Methodist Circuit of Gloucestershire which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

MISSION PLAN (continued)

So, we aspire to be a Circuit that is:

- Accountable
- Collaborative
- Generous
- Globally aware
- Inclusive
- Learning
- Socially committed
- Transparent
- Valuing of well being
- Willing to take risks

What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with *Our Calling* and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next four years.

The Circuit Mission Plan sets “direction of travel”. Local Churches are invited to develop individual mission plans that are appropriate to their context, and this will be a focus of the church reviews being carried out during 2024-25. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care, and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

Mission Plan Summary – Priorities for Action

Learning and Caring

- Children’s and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

Mission

- Digital ministry and Spirituality
- “Every church a growing church”: supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham, and Forest of Dean Methodist Circuits, comprising (at the outset of the 2023-24 financial year) thirty-four churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation, and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village, and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under '**Finance Review**').

Superintendent's Portfolio

Presbyteral appointments

In July 2024 superintendent Revd John Hellyer left the circuit having received permission to sit down. After three rounds of stationing, a match was not found for a replacement superintendent. Circuit assembly agreed that the two deputy superintendents, Revd's Michelle Ireland and Jayne Webb, should become Co-Superintendents for the connexional year 24/25.

Also leaving the circuit in July 24 Revd Phil Summers left to take up a post in Herefordshire. The section for which he had pastoral charge was adjusted to suit the requirements of a probationer minister and the circuit was matched with Revd Jimmy Cullingford accordingly.

Lay Staff

We have continued the policy of supporting the mission of local churches and the work of circuit ministers with a program of lay worker recruitment which has proved fruitful following the review and update of our terms and conditions. We now have a cohesive team of ordained and lay staff who work well together and meet monthly for a time of sharing, for circuit and connexional updates and networking. This group also attends a retreat together once per year for rest, devotion and reflection.

Mission Plan

In July 2024 we began to address the needs of the coming year as new Co-Superintendents. It was decided that we now need to be more proactive in our approach to mission, visioning and deployment of resources. To this end a full circuit review was announced; this was intended to enable the churches and the new Co-Superintendents to understand together the hopes, dreams and concerns of the local churches and to develop circuit and local mission based on the connexional 'God for All' initiative.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Worship

Over the last year or so we have drawn on the gifts of those in our local churches to deliver local arrangements where preachers have not been available. Initially local arrangements may have been viewed with some trepidation by stewards; however, we now find that many have embraced local arrangements and will readily volunteer to lead them as they have discovered confidence and joy in the occasional opportunities to lead worship.

Thanks

The Co-Superintendents would like to give their thanks to Reverend John Hellyer for his dedicated ministry to the circuit over the last 5 years and in particular for steering us so well through the period of lockdown with all the challenges that it and its aftermath posed.

We continue to be indebted to the Circuit Administrator and the Finance Officer for their dedicated service to the circuit and for their knowledge and experience for which we are truly grateful.

Rev'd Michelle Ireland

Rev'd Jayne Webb

Co-Superintendent Ministers

Learning & Caring Portfolio

During the connexional year 2023-24 the programme of learning and training opportunities for the Circuit included further sessions on safeguarding.

A follow up meeting took place centred around the meaning of the cross. This was well attended by preachers and members of the congregations around the circuit.

Pastoral care is strong across the circuit, and training bespoke to churches is given. An annual meeting is held of those who hold a listening ear for the paid staff, and the meeting portrayed the vital work that its members undertake.

Supervision training has also been undertaken by members of the staff team. A reflective retreat was held for all staff members.

The Methodist Learning Network and Diocese continue to advertise events and training that is then promoted through our circuit newsletter. Members of staff are encouraged to look out for and apply for training that will support their areas of ministry.

The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio

Mission Portfolio

In the Connexional year 2023-2024 there have been many exciting and encouraging mission focussed initiatives across the Circuit. A growing number of churches have engaged with Eco Church, and it has been a joy to celebrate the awards received by churches from A Rocha UK. Stonehouse Methodist Church received the gold award in November, and other churches in the Circuit will hopefully also progress with their commitment to pro-actively caring for the planet as part of their mission.

Lay ministry across the Circuit continues to be a vital part of our mission, with lay work staff and volunteers giving of their time and talents to serve God in various ways. We are very grateful for the many people around the Circuit who work hard, often quietly behind the scenes to facilitate mission and outreach.

The Warm Space initiative has again been part of the outreach in and through many churches in the Circuit. Circuit funding was made available to any church wishing to use their building for a Warm Space. As in previous years, many of these have continued in some form or other, enriching the mission and outreach of churches into their local communities.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

Mission Portfolio (continued)

I look forward to all that God will do in us and through us as the people of God, working with ecumenical partners as well as other groups and agencies in the communities of which we are part of. May we know the leading of the Spirit as we seek to engage in God's mission for all people in all places.

Deacon Sue Peat, Mission Portfolio Holder

Personnel Portfolio

In Connectional Year 2023-24, the ministerial staffing of the circuit consisted of 8 full-time presbyters; a full-time deacon; 1 part-time presbyter; 3 part-time supernumeraries; 1 authorised presbyter. This equated to 9.5 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. At the end of the year, the circuit said farewell to Rev'd John Hellyer – Circuit Superintendent (sitting down), Rev'd Phil Summers (moving to a new circuit through the stationing process at the end his term of appointment) and Rev'd Barry Bishop (stepping down from his part time Supernumary role).

At its March 2024, meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. A District training session on the Stationing process was arranged in early June by the District Chair and District Lay Stationing representative, to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making.

Following the training sessions two circuit stewards held conversations with a presbyter whose term of appointment in the Circuit is due to end in 2025. The presbyter indicated they wished to be considered for an extension of their time in this circuit or three years at reduced hours of 0.6 FTE from September 2024. Members of the Circuit Invitation Committee were informed of the outcome of these discernment conversations and a consultation process, clearly defined in the Code of Practice, then followed involving local churches and other areas of the presbyters' work in the community. The Circuit Invitation Committee met (virtually) to consider the offer of extension and the responses of those consulted. The offer had been very warmly received. The committee unanimously recommended to the Circuit Assembly acceptance of the offers. (This has now been similarly approved unanimously by Assembly at its meeting in September 2024). A further presbyter informed the circuit that they wished to 'sit down' in August 2025, therefore the consultation process was not required for this Presbyter.

For 2023-24 the Circuit was the named employer of nine lay worker positions:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration, including a significant amount of HR. They are line managed by the Co-Superintendents..
- Six part-time Outreach workers based in the Methodist churches at Churchdown, Tewkesbury, Tetbury, Cheltenham Bethesda, Bishops Cleeve and Lonsdale Road.
- One Full-time Outreach worker based in the Forest of Dean supporting churches at Bailey Lane End, Drybrook and Pillowell.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly.

The Circuit continues to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by a Co-Superintendent and a circuit steward.

Colin Pascoe, Circuit Steward holding the Personnel Portfolio

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

Property Portfolio

The small team of manse stewards have continued to maintain the initial eleven manses of the Circuit. Nine manses have been occupied and one, currently not required for Circuit staffing, has again been let on a shorthold assured tenancy. The unoccupied manse in Cinderford was placed on the market and the sale completed in August. The manse in Dursley was replaced, with 12 Haddrell Close, during the year in readiness for the incoming minister in September. The manse in Coleford was replaced with 1c Kells Road, a more suitable and more efficient property. The two vacated manses, 21 Kingshill Road Dursley, and 6 Fairfield Close Coleford, are currently on the market. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, High Leadon, Kemerton, Oakridge Lynch and Randwick.

Quinquennial inspections scheduled for the year were again carried out by Arnold Bartosch Ltd. Walmore Hill School premises remains leased to the Local Education Authority.

It has again been necessary to dispose of Church buildings due to the decline in congregational numbers and no other use being found for them. The sale of Chalford Hill, Brimscombe and Winchcombe were completed whilst the sale of Hartpury Church premises is awaiting completion. The burial ground at Chalford Hill was sold with a 999-year lease as will be the one at Hartpury on completion of the sale.

Bernie Brewster, Property Portfolio

Social and Climate Justice Portfolio

The Circuit continues to seek social and climate justice both here in Gloucestershire and around the world. Churches across the Circuit remain actively engaged in the Arocha Eco Church awards. Bethesda, as the first Gold Eco Church in the Circuit, has been leading the way, inspiring churches like St. Marks and Stonehouse to also work towards achieving Gold. The Social and Climate Justice (SCJ) team offers support and can signpost churches to available funding at both the Circuit and District levels.

The SCJ team meets quarterly to address key issues, such as supporting asylum seekers and refugees, establishing Warm Welcome Spaces, discussing inclusive church initiatives and green technologies. A member of the SCJ team has also been collaborating with property portfolio holders to provide 'Eco' advice on property matters. The Circuit is well-regarded within the District for having highly rated energy performance certificates for its manses, largely due to the sale and purchase of more energy-efficient properties.

Throughout the year, various in-person events and webinars have been hosted to promote our justice priorities, as outlined in the Connexional report A Justice Seeking Church. Updates and opportunities are shared through the Circuit's Facebook page and newsletter. The Circuit has also become a member of Green Christian and encourages churches to engage with this network.

The team is well-supported and welcomes new members who feel called to contribute or have a particular area of interest. The role supporting Equality, Diversity, and Inclusion remains vacant.

Suz Jones, Social and Climate Justice Portfolio Holder

CIRCUIT SAFEGUARDING OFFICER'S REPORT

The Gloucestershire Methodist Circuit is committed to "the care and nurture of, and respectful pastoral ministry with, all children, young people and adults; safeguarding and protecting all children, young people and adults when they are vulnerable; establishing safe, caring communities, which provide loving environments where there is informed vigilance as to the dangers of abuse".

The Circuit follows closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated July 2023). The Circuit closely follows the Safer Recruitment Policy, Procedures and Guidelines of the Methodist Church. The Circuit Safeguarding Officer and each Church maintain a database of DBS and training records of all volunteers. The Circuit Safeguarding Officer liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

CIRCUIT SAFEGUARDING OFFICER'S REPORT (continued)

The Circuit Assembly reviewed the Circuit Safeguarding Policy on 19th May 2024. The Church Safeguarding Officers met on 24th April 2024 to review the implementation of the Methodist Policy, Procedures and Guidance throughout the Circuit and to help each Church Safeguarding Officer to carry out a self-evaluation audit and to make their annual safeguarding report to their Church Council. The Circuit Safeguarding Officer makes regular reports to the Circuit Executive and to each Circuit Assembly

This year the Circuit has trained 41 volunteers at Foundation level at two venues throughout the Circuit. 46 volunteers and ministers have received advanced level safeguarding training through an online course or face-to-face training through South Methodist Learning network.

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

The Charity is in a good financial position and can be considered financially secure for the next 12 months and into the coming years (re previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

Principal Funding Sources

- The principal funding source of the Charity is in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from two investment properties, one of which is a primary school leased by Gloucestershire County Council.
- Rental income from an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group, representative of large and small, urban and rural churches assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring.

During 2023/24, a total of £43,012 was provided by the Circuit as general assessment support, from Circuit reserves.

The circuit assessment is reviewed annually and covers the costs of a - c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of:

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

Principal Funding Sources (continued)

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

Grants

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support totalling £43,012. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

Grants made during the year included:

- £24,418 – As a contribution\grant towards the employment of church-based lay workers
- £24,945 to support churches in the move towards Net zero by 2030 in line with Methodist commitment

In each of the previous two years a voluntary contribution of £25,000 was made to the Methodist Ministers' Pension Scheme and the Pension and Assurance Scheme for Lay Employees of the Methodist Church. Following a review of the pension schemes which identified that the donations were not required, they were returned to the Circuit with interest.

Financial summary

	2023/24	2022/23
	£	£
Incoming Resources:		
Assessments	684,009	673,556
Property\Investment	93,017	(84,648)
Other Income	84,599	61,574
Proceeds of Sale from Circuit Property	696,919	462,200
Total	1,558,544	1,112,682

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2023/24	2022/23
	£	£
Resources expended:		
Staffing	615,874	524,087
Manse costs	74,811	44,816
Property / church grants	64,562	61,383
District / URC / Cong. Federation Costs	168,444	165,164
DAF levy	103,613	28,942
Other governance costs	68,040	129,181
Connexional levy on Sales of Churches	305,162	144,179
Contribution to Pension Reserve Fund	(50,000)	25,000
Total	1,350,506	1,122,752
Net movement in funds: surplus/(deficit)	208,038	(10,070)

FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF). No levy is charged on the first £20,000, and then 20% on any excess over £20,000 up to £100,000, and 40% on any excess over £100,000.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

FUNDS (continued)

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2023 was £103,612.74. On the basis of the fund balance at 31/8/24, the levy to be taken on 1/9/2024 will be £64,281.48.

	2023/24	2022/23
	£	£
MTF balance at 31 August	973,753	1,498,170

Main MTF Movements: Income – Net proceeds from Church sales (Brimscombe, Chalford Hill, and Winchcombe) £696,919, Return of pension fund donations £50,000. Expenditure - £43,012 Assessment support.

RESERVES POLICY

As at 31 August 2024 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2023/24	2022/23
	£	£
Restricted	29,005	27,393
Designated	101,737	126,505
Unrestricted (manse properties + fixed assets) *	3,941,584	3,113,472
Unrestricted (MTF and others)	1,048,116	1,645,034
Total Funds	5,120,442	4,912,404

* Note: These funds cannot be realised unless the manses are disposed of.

We recognise that due to property sales our level of reserves currently significantly exceeds that required by the reserves policy. We have already budgeted to use a significant proportion of these reserves to fund outreach work in churches over a number of years with the aim of making them more sustainable in the longer term. As part of the God for all review of churches we will be identifying further ways in which churches should be supported.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers/staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) and is resulting in annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully keep church assessments at a sustainable level.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time outreach Workers at Tewkesbury, Bishop’s Cleeve, Gloucester Lonsdale Road, Gloucester St John’s, Churchdown, Bethesda – Cheltenham, and The Forest of Dean.

We have financially supported by grants in partnership with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University.

Pete Watt, Circuit Treasurer

TRUSTEES’ RESPONSIBILITIES

The trustees are responsible for preparing a trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application or resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 200. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity’s auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit’s auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING

Signed Michelle Ireland MI

23/4/2025
Date

Print name: Michelle Ireland

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2024**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2024 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2024**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2024**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the Charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Felicity Sang

**Felicity Sang
(Senior Statutory Auditor)**

For and on behalf of:
Hazlewoods LLP
Statutory Auditors
Staverton Court
Staverton
Cheltenham, GL51 0UX
Date 24/4/2025

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
	Note						
INCOME							
Grants and donations							
Donations and recovery of expenses		84,599	-	84,599	61,574	-	61,574
Church sale proceeds		696,919	-	696,919	462,200	-	462,200
Charitable activities							
Assessments		684,009	-	684,009	673,556	-	673,556
Investments							
Property income	2	24,480	-	24,480	30,776	-	30,776
Investment income	3	66,916	1,621	68,537	(116,262)	838	(115,424)
Total income		1,556,923	1,621	1,558,544	1,111,844	838	1,112,682
EXPENDITURE							
Raising funds							
Property	4	(8,402)	-	(8,402)	(7,037)	-	(7,037)
Charitable activities							
Grants and donations	5,6	(64,562)	-	(64,562)	(61,383)	-	(61,383)
Other	5	(1,277,533)	(9)	(1,277,542)	(1,054,327)	(5)	(1,054,332)
Total expenditure		(1,350,497)	(9)	(1,350,506)	(1,122,747)	(5)	(1,122,752)
Net income / (expenditure) before investment gains		206,426	1,612	208,038	(10,903)	833	(10,070)
Transfers between funds		-	-	-	100	(100)	-
Net movement in funds		206,426	1,612	208,038	(10,803)	733	(10,070)
Funds:							
Brought forward		4,885,011	27,393	4,912,404	4,895,814	26,660	4,922,474
Carried forward	14	5,091,437	29,005	5,120,442	4,885,011	27,393	4,912,404

The notes on pages 22 to 33 form part of these accounts.

The statement of financial activities includes all gains and losses recognised in the year.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	10		3,816,584		2,988,472
Investment properties	11		<u>125,000</u>		<u>125,000</u>
			3,941,584		3,113,472
CURRENT ASSETS					
Debtors	12	1,124,632		1,715,132	
Cash and cash equivalents		<u>98,996</u>		<u>138,232</u>	
		1,223,628		1,853,364	
CURRENT LIABILITIES					
Creditors due within one year	13	(44,770)		(54,432)	
NET CURRENT ASSETS			<u>1,178,858</u>		<u>1,798,932</u>
TOTAL NET ASSETS			<u>5,120,442</u>		<u>4,912,404</u>
FUNDS					
Unrestricted funds	14		5,091,437		4,885,011
Restricted funds	14		29,005		27,393
TOTAL FUNDS			<u>5,120,442</u>		<u>4,912,404</u>

The notes on pages 22 to 33 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on 23/4/2025
and signed on their behalf by:

Signed: Michelle Ireland MI

Print name: Michelle Ireland

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		208,038	(10,070)
Adjustments for non-cash items:			
Depreciation	10	1,168	1,238
Investment income		(68,537)	115,424
Profit received on sale of property		(98,959)	(40,149)
Working capital adjustments:			
Increase in debtors		590,500	(1,033,348)
(Decrease) / increase in creditors		(9,662)	6,142
Net cash flow from / (used in) operating activities		622,548	(960,763)
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		68,537	35,823
Purchase of tangible fixed assets		(1,027,785)	(3,335)
Net proceeds on disposals of investment properties and tangible fixed assets		297,464	858,372
Net cash flow (used in) / from investing activities		(661,784)	890,860
Change in cash and cash equivalents in the year		(39,236)	(69,903)
Cash and cash equivalents at 1 September		138,232	208,135
Cash and cash equivalents at 31 August		98,996	138,232
Cash balances at 31 August		63,550	61,926
Other cash balances held by third parties		35,446	76,306
Cash and cash equivalents at 31 August		98,996	138,232

The notes on pages 22 to 33 form part of these accounts.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Scope of the financial statements

The financial statements relate to the work of the Circuit, in all aspects.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements, and reviewed forecasts of income and expenditure over a 5-year period.

There are inherent uncertainties regarding the forecasts, such as the performance of the UK economy and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported by the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

Donated goods

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income comprises bank interest and realised gains and losses on investment property disposals. It is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable activities	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the Charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

1 ACCOUNTING POLICIES (continued)

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight-line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the Connexional Property Fund.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties of behalf of the charity.

Creditors

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

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme and, in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Rent received	24,480	-	24,480	30,776

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Bank interest received	66,916	1,621	68,537	34,985
Loss on disposal of property	-	-	-	(151,247)
	<u>66,916</u>	<u>1,621</u>	<u>68,537</u>	<u>(115,424)</u>

4 COST OF RAISING FUNDS

	2024 £	2023 £
Property costs	<u>8,402</u>	<u>7,037</u>

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2024 £	Total 2023 £
Stipends, salaries and expenses	-	615,874	615,874	524,087
Manse costs	-	75,501	75,501	44,816
Grants	64,562	-	64,562	61,383
District assessments	-	168,444	168,444	165,164
District advance fund levy	-	103,613	103,613	28,942
Other costs	-	275,700	275,700	181,386
Depreciation	-	1,168	1,168	1,239
Audit, accountancy and other fees	-	15,704	15,704	14,206
Office, communications and other costs	-	71,538	71,538	69,492
Donations	-	(50,000)	(50,000)	25,000
Total 2024	<u>64,562</u>	<u>1,277,542</u>	<u>1,342,104</u>	<u>1,115,715</u>
Total 2023	<u>61,383</u>	<u>1,054,332</u>	<u>1,115,715</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £64,562 (2023: £61,383) of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2024 are analysed below.

	2024 £	2023 £
Church outreach	24,722	10,574
Other	<u>39,840</u>	<u>50,809</u>
	<u>64,562</u>	<u>61,383</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

7 STAFF COSTS

	2024	2023
	£	£
Stipends and salaries	463,607	413,598
Pension contributions – Methodist Ministers Scheme	68,583	72,259
Pension contributions – Other	7,328	5,043
Social security costs	37,560	33,186
	<u>577,078</u>	<u>524,086</u>

No employee earned more than £60,000 per annum.

The average number of employees by headcount was as follows:

	Number	Number
	2024	2023
Ordained staff	10	11
Lay workers	6	4
Office staff	2	2
	<u>18</u>	<u>17</u>

The average number of employees expressed as full-time equivalents was as follows:

	Number	Number
	2024	2023
Ordained staff	10	11
Lay workers	3	2
Office staff	1	1
	<u>14</u>	<u>14</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to Trustees totalling £17,845 (2023: £21,093) in respect of travelling expenses and £26,021 (2023: £9,190) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 19.

9 NET MOVEMENT IN FUNDS

This is stated after charging:	2024	2023
	£	£
Auditors' remuneration - Audit of the annual accounts	8,940	7,680
Depreciation of tangible fixed assets	1,168	1,239
Operating rentals - Circuit office rent	<u>2,083</u>	<u>2,583</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

10 TANGIBLE ASSETS

	Manse £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2023	2,984,757	9,812	2,994,569
Additions	1,026,827	958	1,027,785
Disposals	(198,505)	-	(198,505)
As at 31 August 2024	<u>3,813,079</u>	<u>10,770</u>	<u>3,823,849</u>
Depreciation			
As at 1 September 2023	-	6,097	6,097
Charge for the year	-	1,168	1,168
As at 31 August 2024	<u>-</u>	<u>7,265</u>	<u>7,265</u>
Net Book Value			
As at 31 August 2024	<u>3,813,079</u>	<u>3,505</u>	<u>3,816,584</u>
As at 1 September 2023	<u>2,984,757</u>	<u>3,715</u>	<u>2,988,472</u>

11 INVESTMENT PROPERTIES

	Land and buildings £
Fair Value	
As at 1 September 2023 and at 31 August 2024	<u>125,000</u>

The Trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has used a professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2024 £	2023 £
Other debtors and prepayments	23,484	66,273
Central Finance Board and Trustees for Methodist Church property deposits	<u>1,101,148</u>	<u>1,648,859</u>
	<u>1,124,632</u>	<u>1,715,132</u>

13 CREDITORS DUE WITHIN ONE YEAR

	2024 £	2023 £
Purchase ledger	36,033	45,908
Other creditors and accruals	<u>8,737</u>	<u>8,524</u>
	<u>44,770</u>	<u>54,432</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

14 ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2023 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 £
Unrestricted funds					
Property	3,113,472	-	(1,168)	829,280	3,941,584
Unrestricted property funds	3,113,472	-	(1,168)	829,280	3,941,584
MTF	1,498,170	802,993	(314,087)	(1,013,322)	973,754
General	146,864	748,698	(1,035,242)	214,042	74,362
Unrestricted other funds	1,645,034	1,551,691	(1,349,329)	(799,280)	1,048,116
Total non-designated	4,758,506	1,551,691	(1,350,497)	30,000	4,989,700
Designated funds					
CFB committed funds	126,505	5,232	-	(30,000)	101,737
Total designated	126,505	5,232	-	(30,000)	101,737
Total unrestricted	4,885,011	1,556,923	(1,350,497)	-	5,091,437
Restricted funds					
CFB – The Relief Fund	10,229	743	-	-	10,972
TMCP - Deakin Trust	798	4	(2)	-	800
TMCP - Marshall Trust	258	24	-	-	282
TMCP - Muriel Brooks	257	24	-	-	281
TMCP - Kemerton Graveyard	1,049	57	(5)	-	1,101
TMCP - Manse Maintenance	4,820	246	-	-	5,066
CFB – restricted funds	9,982	523	(2)	-	10,503
Total restricted	27,393	1,621	(9)	-	29,005
Total funds	4,912,404	1,558,544	(1,350,506)	-	5,120,442

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2022 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2023 £
Unrestricted	4,771,448	1,107,584	(1,122,747)	2,221	4,758,506
Designated	124,366	4,260	-	(2,121)	126,505
Total unrestricted	4,895,814	1,111,844	(1,122,747)	100	4,885,011
Total restricted	26,660	838	(5)	(100)	27,393
Total funds	4,922,474	1,112,682	(1,122,752)	-	4,912,404

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,941,584	-	3,941,584
Cash at bank and in hand	88,493	10,503	98,996
TMCP and CFB Funds	1,082,646	18,502	1,101,148
Other net current liabilities	(21,286)	-	(21,286)
	5,091,437	29,005	5,120,442

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Mission Bursary (St Lukes)	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's Church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set Assessments.
Quinquennial costs	For the Quinquennial Inspections of Circuit Manses and Churches.
Relocation (removals reserve)	To cover costs of Minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional Lay Employment.
Stipend Fund	Surplus funds being held until required.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

17 RESTRICTED FUNDS

Details of restricted funds are as follows:

Pamela Selby	Bequest 'For the benefit of the Church's Ministry in the Forest of Dean'.
CFB relief fund	Initially set up at the time of the Tewkesbury Floods in 2007. Remit widened in 2019, to enable Methodist groups in the UK, as needs arise, to assist their work of supporting the relief of persons suffering or affected by disasters or major incidents by providing support and assistance to relieve their charitable needs caused by those events
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Other (under £1,000)	Various specific restrictions on usage.

18 OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2024 £	2023 £
Expiry date:		
Within 1 year	6,600	6,600
Between 2 and 5 years	26,400	26,400
Over 5 years	3,850	10,450
	<u>36,850</u>	<u>43,450</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

19 RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£29,040 or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Michelle Ireland	(Deputy Superintendent)
Rev'd Jayne Webb	(Deputy Superintendent)
Rev'd Barry Bishop	(Part-time 0.5 FTE)
Rev'd Rachel Hope	
Rev'd Rachel Leather	
Rev'd John McNeill	
Deacon Sue Peat	
Rev'd Phil Summers	
Rev'd Wendy Tucker	

Ministerial appointments with a part-time 'no stipend' based appointment (both are Supernumerary Ministers) :-

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Ministers were provided with living accommodation as required by the Methodist Church's Standing Orders. In addition to the basic stipend, the Superintendent was paid the Methodist Conference standard Superintendent's allowance (£2,904).

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

19 RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebbon	Circuit Administrator (Administration) (28 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (24 hrs / wk.)

Church Based Workers

Linda Bone **	Part time Activity Leader - Tetbury (3 hrs / wk.)
Julie Hill +	Families Outreach Worker – Churchdown (23hrs /wk.), from March 2024
Rachel Simpson +	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs / wk.)
Andrew Topping +	Families Outreach Worker - Churchdown (20hrs/wk) to September 2023
Sean Marsh +	Families Outreach Worker - Churchdown (20hrs/wk) from August 2024
Andrew Maxwell +	Lay Worker – Bishops Cleeve (24 hrs / wk.)
Laura Toomer ++	Lay Worker – Forest of Dean (37 hrs / wk) from September 2023)
Suz Jones +	Community Worker – Gloucester Lonsdale Road (from September 2023)
Islay Roberts ++	Mission enabler – Gloucester St John's, from August 2024

Note 1:

Lay employee marked '+' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked "++" – salaries met fully by the Circuit

Lay employee marked "***" – salaries were met fully by the local church.

Note 2:

To ensure correct payroll\payment procedures, a number of other people used by individual churches for caretakers\maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

APPENDIX 1: LIST OF TRUSTEES 2023/24

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

John Hellyer *	Michelle Ireland *	Jayne Webb *
Rachel Hope	Rachel Leather *	John McNeill *
Sue Peat *	Phil Summers	Wendy Tucker
Martin Turner		

Circuit Executive:

Bernie Brewster	Arthur Haines	Mike Haines
Suz Jones	Liz Ledger	Colin Pascoe
Lesley Ward	Pete Watt	

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:
the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:
ey are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

John Bailey	Sue Clarke	Brian Cook
Peter Gardner	Sally Hall	Celia Kidd
Liz Ledger	Stuart Radford	

Circuit elected representatives to the District Synod

Mike Haines	Liz Ledger	Keith Long
Jackie Morris (to March '24)	Malcolm Stevens	Peter Gardner
Lesley Ward		

Lay Worker whom the Assembly appointed to be a member

None

(2) Supernumerary Ministers who are Trustees (other than in another role):

Chris Cory	Vernon Godden	Stuart Radford
Heather Upton	Steve Ward	

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

APPENDIX 1: LIST OF TRUSTEES 2023/24 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):

(# indicates they served for part of the year)

Abbeydale - Gloucester	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych	David Ledger	
Aylburton	Liz Day	Gerald Newcombe	Wendy Julia Newcombe
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Lever	Marie Chattell	Ruth Whiting
Cam	John Jewell	Alastair MacLeod	
Cheltenham - Bethesda	Bridget Nye# (from Oct 23)	Elaine Bailey	Keith Norman
	Teresa Griffiths# (to Oct 23)		
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Catherine Pugh-Wood	Bill Ralston
Cinderford	Paul Cummings	Ann Parsons	
Cirencester	Brenda Climer	Lis Thomas	Mike Dearsley
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	Beryl Amos# (from Oct 23)	Henry Hayward	John Rogers# (to Oct 23)
	Pam Hayward		
Dursley	Sally Hall	Meriel Hellen	Christine Knights
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Barton Street	Eric John# (to Oct 23)	Harold Mumford# (to Oct 23)	
Gloucester - Lonsdale Road	Mike Haines	Anne Gaze	Jill Tucker
Gloucester - St. John's	Malcolm Stevens	Christine Gardner	
Hucclecote	Christine Brewster	Mac McCulla	John Rainbow
Nailsworth	Chris Law	Margaret Marshall	Stuart Radford
Newent	Sue Cook	Shirley Howard	
Pillowell	Derrick Dobbs	Malvina Dobbs# (to Feb 24)	Lynne Kear
Quedgeley	Ellaine Cameron	Alistair Cameron	
Randwick	Stuart Gregory		
South Cerney	Peter Taylor	Joanne Oldridge	
Stonehouse	Susan Alexander	Sue Burnham	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Julie May
Winchcombe	Trevor Upton	Geoff Onions	
Woolaston	Liz Lander	Ashley Lane	
Wotton-under-Edge	Alison Jackson	Reg Clarke	

APPENDIX 1: LIST OF TRUSTEES 2023/24 (continued)

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Adele Garner
Neil Grecian

Nick Butler
Ann Pearce

David Bennett

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Appendix 1: List of trustees

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2023

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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YEAR ENDED 31 AUGUST 2023**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES

The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

CIRCUIT EXECUTIVE

Rev'd John Hellyer	Superintendent Minister	(from Sep'19)
Rev'd Michelle Ireland	Deputy Superintendent Minister	(from Sep'20)
	& Learning & Caring Portfolio	(from May'20)
Rev'd Jayne Webb	Deputy Superintendent Minister	(from Sep'20)
Rev'd John McNeill	Ministerial Staff Representative	(from Sep'22)
Deacon Sue Peat	Mission Portfolio	(from Sep'20)
Pete Watt	Finance Portfolio	(from Sep'21)
Suz Jones	Social & Climate Justice Portfolio	(from Sep'22)
Colin Pascoe	Personnel Portfolio & Circuit Steward	(from May '22)
Bernie Brewster	Property Portfolio	(from Sep'20)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Pete Watt Brian Cook	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond	Portfolio Holder Pastoral Care Encourager
Mission Portfolio	Deacon Sue Peat Karen Burrige Peter Allsopp Deborah Long Rev'd Stuart Radford Sylvia Munns	Portfolio Holder Creative Arts Officer Worship Taskforce Convener Worship Taskforce Secretary Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Russell Buley Colin Pascoe Peter Gardner	Portfolio Holder (to May '22) Portfolio Holder (from May '22) Safeguarding Officer
Property Portfolio	Bernie Brewster Sue Woodward Sally Hall John Bailey	Portfolio Holder Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Suz Jones Vacant Vacant Andy Rickell John Kime Vacant	Portfolio Holder Inter-Faith Officer Public Issues Officer Disability Adviser Social Justice Officer Climate Justice Officer EDI (Equality, Diversity and Inclusion) Officer

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)**

Superintendent's Portfolio	Rev'd John Hellyer Adele Garner Ann Pearce Rev'd Phil Summers	Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Chair of Local Preachers' Training Group
CIRCUIT OFFICE	PO Box 3303, Gloucester, GL1 9JJ	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander Bank	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE	
REGISTERED CHARITY	1136205	

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
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TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2023. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social and Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2022-23 year was 108 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

ORGANISATION

The Circuit Assembly met on three occasions in 2022-23 (in September, March, and May). To enable maximum attendance, these meetings were hybrid meetings with attendance both in person and on Zoom.

The Circuit Executive, appointed by the Circuit Assembly, now comprises the Superintendent; two presbyters appointed as deputies, one of whom is a portfolio holder; another presbyter elected by the staff meeting; five circuit stewards, one of whom is a portfolio holder; and four more portfolio holders. The Executive met on seven occasions in 2022-23 (in September, November, December, February, April, May, and August. All meetings were held on Zoom.

The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church.

ORGANISATION (continued)

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican/Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeylea, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Cam	Cheltenham, Bethesda
Cheltenham, St Mark's	Cheltenham, Whaddon, St Michael's (LEP – A, M)
Churchdown	Cinderford
Cirencester, Ashcroft (LEP – M, U)	Clements End
Coalway	Drybrook
Dursley	Fairford (LEP – C, M)
Gloucester, Barton Street	Gloucester, Lonsdale Road
Gloucester, St John's	Hucclecote
Nailsworth, Christ Church (LEP-B,M,U)	Newent, St Mary's (LEP- A,M)
Pillowell	Quedgeley
Randwick, St, John the Baptist (LEP-A,M)	South Cerney (LEP- M,C)
Stonehouse	Stroud, St Alban's (LEP - A, M)
Tetbury, Christ Church (LEP – M,U)	Tewkesbury
Winchcombe	Wotton-Under-Edge (LEP-M,U)

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).

FINANCIAL VIABILITY.

Despite the ongoing financial challenges we do not have a concern about the ability of the charity to continue for the foreseeable future. There are a number of factors that underlie this statement.

1. We are committed to ensuring that the annual costs of running the circuit can be met in the main from the charitable assessment income from the 34 churches in the circuit (there is a little income from property lettings and interest).
2. In recognition of the impact of declining church congregations and therefore the churches' ability to pay increased assessments, the trustees at its meeting in Sept 2021 approved a process to reduce the presbyteral staff by around 27% - and therefore associated costs - over the following three years. (When presbyters are appointed, they initially come for five years, and the lead time for re-appointing/changing can take over eighteen months).
3. The charity has had significant property income over recent years:-
 - a. The reduction in presbyterial staff means that manses become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
 - b. Sadly some of our churches have had to close. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manses, this represents additional funds going into our unrestricted reserves.
4. The charity will continue to support the churches in these challenging times, with careful use of reserves:-
 - a. By funding or part funding lay workers as additional support to churches where their employment would be beneficial and contribute to long term sustainability;
 - b. By providing grants towards outreach projects which will contribute to long term sustainability;
 - c. By providing grants towards buildings projects which reduce emissions and costs and contribute to the move to Net Zero by 2030 in line with the Methodist Church commitment; and
 - d. By providing financial support where churches have difficulty in meeting their assessments (most have sufficient reserves to cover short term challenges).

The trustees are therefore satisfied that current level of reserves, together with the financial measures being put in place as identified above, gives confidence in the ongoing viability of the charity.

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews were given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which identifies priorities for action to be overseen by the Superintendent and the portfolio holders.

MISSION POLICY

The refreshed mission policy and plan is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

Thus the Circuit's mission policy is intended to guide:-

- the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- the location and maintenance of the manse; and
- the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

MISSION PLAN

The Circuit Assembly agreed a refreshed Mission Plan in March 2021.

Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace.
- All people can be transformed completely by God's grace.

As the Methodist Circuit of Gloucestershire which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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So, we aspire to be a Circuit that is:

- Accountable
- Collaborative
- Generous
- Globally aware
- Inclusive
- Learning
- Socially committed
- Transparent
- Valuing of well being
- Willing to take risks

What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with *Our Calling* and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next three years.

The Circuit Mission Plan sets "direction of travel". Local Churches are invited to develop individual mission plans that are appropriate to their context. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care, and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

Mission Plan Summary – Priorities for Action

Learning and Caring

- Children's and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

Mission

- Digital ministry and Spirituality
- "Every church a growing church": supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham, and Forest of Dean Methodist Circuits, comprising (at the outset of the 2022-23 financial year) thirty-four churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation, and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village, and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under 'Finance Review').

SUPERINTENDENT'S PORTFOLIO

Presbyteral appointments

In July 2023 Revd Denise Hargreaves left the circuit to take up another station in the Connexion. In line with the agreed circuit staffing plan, her role in the Forest of Dean was not replaced and Revd Michelle Ireland took pastoral responsibility for the seven Methodist Church in the Forest of Dean. In recognition of the increased workload and the need to provide paid staff support for ministry and mission in The Forest, a new full time lay appointment was created and a successful appointment was made.

Diaconal appointment

During the year it was decided to change the responsibilities of the deacon. She is now focussing her work in Gloucester City Centre and working on developing retail chaplaincy and also plans to join the chaplaincy team of the University when the new campus opens in a building opposite St John's Northgate in the city centre. This is an expression of the circuit's ongoing commitment to ministry and mission in the centre of Gloucester.

Circuit Lay Staffing

One of the principles on which we work is that partnership between ordained and lay people is fundamental to our understanding of the way in which God calls people to ministry in the life of the world. Implementing the decisions in the circuit staffing plan about the deployment of lay workers had been difficult in the previous year. A review of the terms and conditions of employment of lay workers led to greater success in recruiting for appointments. Unfortunately, one person resigned after a few weeks having decided that the role was not right. The recruitment of a worker for Cirencester, Ashcroft has been delayed while the church rethinks its future.

One member of staff was on long term sick leave for much of the year, which led to the need to scale back on some activities in Churchdown. Attempts to make a temporary arrangement to cover this work were not successful.

The administrative support given by the Circuit Administrator and Finance Officer are essential to the smooth running of the circuit. As well as meeting the demands of routine work they have given significant attention to employment issues and matters relating to the sale and purchase of property.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023**

Mission Plan

The Circuit Mission plan was reviewed and priorities set for the year. It is intended to shape our priorities and our activities up to 2026. The challenge continues to be that the Plan is owned and embedded into the thinking of the churches in the Circuit. We will also have to ensure that it informs and shapes the work of Circuit officers, including ministers, lay employees and Portfolio Holders.

Worship

Patterns of worship are changing. During the year we recognised the need to resource people in Local Churches to lead worship where a Local Preacher was not available. These "Local Arrangement" services offer an opportunity for creative approaches that reflect the context of the church. In worship we aspire to offer our best to God so we are making available web based resources produced by "The Vine" to support this.

Thanks

I conclude with another word of gratitude to the lay officers and Local Preachers in the Circuit for the energy, skill, commitment and grace with which they serve the Circuit. Without these people the Circuit would not be able to do its work I also want to thank the ministers and lay workers who have all been a delight to serve alongside

The Revd. John Hellyer, Superintendent Minister

LEARNING & CARING PORTFOLIO

During the connexional year 2022-23 the programme of learning and training opportunities for the Circuit included further sessions on the art and function of storytelling, which has been shared around local circuits.

Two open meetings took place centred on theological areas – one on worship and one on the meaning of the cross. These were well attended by preachers and members of the congregations around the circuit.

Pastoral care is strong across the circuit, and training bespoke to churches is given. An annual meeting is held of those who hold a listening ear for the paid staff, and the meeting portrayed the vital work that its members undertake.

Supervision training has also been undertaken by members of the staff team.

A retreat was held with 'contemplative ministry' as the theme.

The Circuit has provided a Bristol Methodist District representative on the Forum of the South-West Learning Network of the Methodist Church which has given access to a further range of training and learning opportunities offered by members of the connexional team. The organisation of the Network is being changed, therefore this place will no longer be required. However the Network continue to advertise events and training that is then promoted through our circuit newsletter.

The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio

MISSION PORTFOLIO

In the Connexional year 2022-2023 there have been many exciting and encouraging mission focussed initiatives across the Circuit. A growing number of churches have engaged with Eco Church, and it has been a joy to celebrate the awards received by churches from A Rocha UK.

It has also been very encouraging to see new lay workers appointed to churches to engage in mission and outreach within their communities. There are also other churches who continue to prayerfully work through the recruitment process of employing a lay worker.

The Warm Space initiative was very successful for many churches in the Circuit. Circuit funding was made available to any church wishing to use their building for a Warm Space. Many of these have continued in some form or other, enriching the mission and outreach of churches into their local communities. The Warm Space funding from the Circuit has been made available to all churches again this year.

Finally, it has been a privilege to assist churches in their work of renewing their mission strategies and vision for mission. We have made good use of the Resourcing Mission videos and many churches have felt a renewed sense of purpose and enthusiasm. There are, of course, other churches for whom this last year has been a struggle. They continue to discern where God is leading them and what the future might be for them.

Deacon Sue Peat, Mission Portfolio Holder

PERSONNEL PORTFOLIO

In Connectional Year 2022-23, the ministerial staffing of the circuit consisted of 9 full-time presbyters; a full-time deacon; 1 part-time presbyter; 3 part-time supernumeraries; 1 authorised presbyter. This equated to 10.5 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. At the end of the year, the circuit said farewell to Rev'd Denise Hargreaves, moving to a new circuit through the stationing process at the end her term of appointment.

At its March 2023, meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. A District training session on the Stationing process was arranged in late May by the District Lay Stationing representative (the District Chair was on Sabbatical) to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making.

Following the training sessions two circuit stewards held conversations with four presbyters whose term of appointment in the Circuit is due to end in 2024. Two presbyters indicated they wished to be considered for an extension of their time in this circuit; one for three years and one for a full five years, from September 2024. Members of the Circuit Invitation Committee were informed of the outcome of these discernment conversations and a consultation process, clearly defined in the Code of Practice, then followed involving local churches and other areas of the presbyters' work in the community. The Circuit Invitation Committee met (virtually) to consider the offers of extension and the responses of those consulted. Both offers had been very warmly received. The committee unanimously recommended to the Circuit Assembly acceptance of the offers. (This has now been similarly approved unanimously by Assembly at its meeting in September 2023).

The other two presbyters chose not to seek an extension, one is sitting down and one moving to a new opportunity.

For 2022-23 the Circuit was the named employer of seven lay worker positions:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration, including a significant amount of HR. Their line manager is the Superintendent.
- Five part-time Outreach workers based in the Methodist churches at Churchdown, Tewkesbury, Tetbury, Cheltenham Bethesda, and Bishops Cleeve

Two further lay worker positions, a full-time lay worker in the Forest of Dean and a part time Children and Family worker, were established during the year with recruitment underway for commencement in September 2023.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly.

During the year, the Circuit Executive recommended a revised remuneration package which was approved by the Circuit Assembly.

The Circuit continues to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by the Superintendent and a circuit steward.

Colin Pascoe, Circuit Steward holding the Personnel Portfolio

PROPERTY PORTFOLIO

The manse stewards have continued to maintain the initial thirteen manses of the Circuit. With the reduction in ministerial numbers, 10 have been occupied and one, currently not required for Circuit staffing, has again been let on a shorthold assured tenancy. The two unoccupied manses namely 120 Hucclecote Road and 5 Whitefield Road have been sold. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the five burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, High Leadon, Kemerton, Oakridge Lynch and Randwick.

Seven Quinquennial inspections were scheduled this year, these being carried out by Arnold Bartosch Ltd.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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Yew Tree Cottage and Yew Tree Flat were sold as one unit. Walmore Hill School premises remains leased to the Local Education Authority.

Unfortunately, due to the decline in congregational numbers and no other use being found for them, this financial year has required several of our Churches to be sold. The sale of Easington and Woolaston Churches was completed. Buyers for Briscoombe, Chalford Hill and Hartpury Churches have been found and these sales are currently progressing.

The congregation at Winchcombe moved to rented accommodation for worship and are currently in the process of selling the Church building. This sale is being managed by their local Church Council.

Bernie Brewster, Property Portfolio

SOCIAL & CLIMATE JUSTICE PORTFOLIO

The Gloucestershire Methodist Circuit has now successfully been awarded the bronze Eco Church Circuit award by Arocha. Over 15 churches in the Circuit are actively involved in the Eco Church award scheme. Bethesda achieved the first Gold Eco Church award for the Circuit and have been sharing their success and advice ecumenically. Silver Eco Church awards have also been achieved by St Marks, Ashcroft Cirencester and Nailsworth. The SCJ team continue to offer support and expertise to churches in order to achieve the next stages of their Eco Church awards.

The Circuit's Social and Climate Justice team have met quarterly. Issues discussed during the year include supporting Asylum Seekers & Refugees in the county, Warm Welcome Spaces and Inclusive church. Also concerns over 'green washing' by County planners, actions following Climate Action rallies (locally & nationally) and accessing funding for green technology for churches and manses have been raised.

The report from Conference, 'A Justice Seeking Church' has been shared to the Circuit. All churches have been encouraged to consider their individual priorities, many of which are already being addressed including Warm Spaces, Eco Church and commitments to support charities.

Various events and webinars have been hosted across the Circuit and District to promote Climate and Social Justice issues. The Circuit Facebook page continues to be a valuable tool in promoting these events across the Circuit as well as through the Circuit newsletter. We encourage all churches to share the good news stories of actions taken to campaign and fundraise for social and climate justice. Local ecumenical networks are also a great source of information and inspiration including Green Christian and the Gloucestershire Churches Environmental Justice Network.

Whilst the team is well supported, although there are a number of vacancies in personnel unfilled within the Social and Climate Justice Team. Equality, Diversity and Inclusion (EDI) training is mandatory for staff and stewards with online training and in person training offered.

Suz Jones, Social and Climate Justice Portfolio Holder

CIRCUIT SAFEGUARDING OFFICER'S REPORT

The Gloucestershire Methodist Circuit is committed to "the care and nurture of, and respectful pastoral ministry with, all children, young people and adults; safeguarding and protecting all children, young people and adults when they are vulnerable; establishing safe, caring communities, which provide loving environments where there is informed vigilance as to the dangers of abuse". The Circuit follows closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated July 2023). The Circuit Assembly reviewed the Circuit Safeguarding Policy on 21st May 2023. The Church Safeguarding Officers met on 29th June 2023 to review the implementation of the Methodist policy, Procedures and Guidance throughout the Circuit and to help each Church Safeguarding Officer to carry out a self-evaluation audit and to make their annual safeguarding report to their Church Council. The Circuit Safeguarding Officer makes regular reports to the Circuit Executive and to each Circuit Assembly.

The Circuit closely follows the Safer Recruitment Policy, Procedures and Guidelines of the Methodist Church. The Circuit Safeguarding Officer and each Church maintain a database of DBS and training records of all volunteers. The Circuit Safeguarding Officer liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary.

Volunteers in certain defined roles have Safeguarding Training every four years either at advanced level or foundation level. The South Methodist Learning Network organises advanced level training and the Circuit provides Foundation Safeguarding training for its volunteers. The Circuit this year has trained 76 volunteers at foundation level at four venues throughout the Circuit.

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

The Charity is in a good financial position and can be considered financially secure for the next 12 months and into the coming years (re previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

Principal Funding Sources

- The principal funding source of the Charity is in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from one investment property, a primary school leased by Gloucestershire County Council.
- Rental income from an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring.

The circuit assessment is reviewed annually and covers the costs of 1a-c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of:

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

Grants

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support totalling £55,000. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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Grants made during the year included:

- £30,458 towards the employment of church-based lay workers plus the Hartpurty chaplaincy.
- £10,555 towards Net Zero work carried out by churches
- £5,000 to support the provision of "warm spaces" by churches
- £35,254 towards the Tewkesbury Welcome Space project

In addition a voluntary contribution of £25,000 was made to the Methodist Ministers' Pension Scheme and the Pension and Assurance Scheme for Lay Employees of the Methodist Church. Similar contributions are due to be made in each of the next two years, to make a total in line with the request from the 2021 Methodist Conference.

Financial summary

	2022/23 £	2021/22 £
Incoming Resources:		
Assessments	673,556	725,218
Property/Investment	(84,648)	33,414
Other Income	61,574	77,455
Proceeds of Sale from Circuit Property	462,200	459,649
Total	1,112,682	1,295,736

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2022/23 £	2021/22 £
Resources expended:		
Staffing	524,087	635,041
Manse costs	44,816	72,844
Property / church grants	61,383	18,169
District / URC / Cong. Federation Costs	165,164	166,568
DAF levy	28,942	13,312
Other governance costs	129,181	66,931
Connexional levy on Sales of Churches	144,179	137,435
Contribution to Pension Reserve Fund	25,000	25,000
Total	1,122,752	1,135,300

Net movement in funds before unrealised gains: (deficit) / surplus	(10,070)	160,436
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FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF). No levy is charged on the first £20,000, and then 20% on any excess over £20,000 up to £100,000, and 40% on any excess over £100,000.

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2022 was £13,312. On the basis of the fund balance at 31/8/23, the levy to be taken on 1/9/23 will be £28,942.

	2022/23 £	2021/22 £
MTF balance at 31 August	1,498,170	502,554

Main MTF Movements: Income – Proceeds from Church sales (Eastington and Woolaston) £459,649
Outgoings – £25,000 contribution to Pension Reserve Fund.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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YEAR ENDED 31 AUGUST 2023**

RESERVES POLICY

As at 31 August 2023 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2022/23 £	2021/22 £
Restricted	27,393	26,660
Designated	126,505	124,366
Unrestricted (manse properties + fixed assets) *	3,113,472	4,080,607
Unrestricted (MTF and others)	1,645,034	690,841
Total Funds	4,912,404	4,922,474

* Note: These funds cannot be realised unless the manses are disposed of.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers/staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) and is resulting in annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully keep church assessments at a sustainable level.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time Families or Communities Workers at Tewkesbury, Churchdown, Tetbury, Bishops Cleeve and Bethesda – Cheltenham.

We have financially supported by grants in partnership:

- with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University; and
- at Nailsworth Christ Church LEP a part-time Families worker.

Pete Watt, Circuit Treasurer

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2000. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING

Signed: J. Hellyer

Date

19/05/24

Print name: JOHN HELLYER

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2023**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2023 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2023**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2023**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

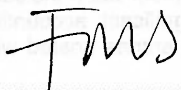
There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hazlewoods LLP - Statutory Auditor

Staverton Court
Staverton
Cheltenham, GL51 0UX

Date...04/06/2024.....

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
INCOME							
Grants and donations							
Donations and recovery of expenses		61,574	-	61,574	77,455	-	77,455
Church sale proceeds		462,200	-	462,200	459,649	-	459,649
Charitable activities							
Assessments		673,556	-	673,556	725,218	-	725,218
Investments							
Property income	2	30,776	-	30,776	31,072	-	31,072
Investment income	3	(116,262)	838	(115,424)	2,284	58	2,342
Total income		1,111,844	838	1,112,682	1,295,678	58	1,295,736
EXPENDITURE							
Raising funds							
Property	4	(7,037)	-	(7,037)	(5,441)	-	(5,441)
Charitable activities							
Grants and donations	5	(61,383)	-	(61,383)	(40,540)	-	(40,540)
Other	5	(1,054,327)	(5)	(1,054,332)	(1,085,144)	(4,175)	(1,089,319)
Total expenditure		(1,122,747)	(5)	(1,122,752)	(1,131,125)	(4,175)	(1,135,300)
Net income / (expenditure) before investment gains		(10,903)	833	(10,070)	164,553	(4,117)	160,463
Gains on investment properties		-	-	-	57,808	-	57,808
Net movement in funds		(10,903)	833	(10,070)	222,361	(4,117)	218,244
Funds:							
Brought forward		4,895,814	26,660	4,922,474	4,673,453	30,777	4,704,230
Transfers between funds		100	(100)	-	-	-	-
Carried forward	14	4,885,011	27,393	4,912,404	4,895,814	26,660	4,922,474

The notes on pages 22 to 33 form part of these accounts.

The statement of financial activities includes all gains and losses recognised in the year.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	2,988,472	3,605,607
Investment properties	11	125,000	475,000
		<u>3,113,472</u>	<u>4,080,607</u>
CURRENT ASSETS			
Debtors	12	1,715,132	681,784
Cash and cash equivalents		138,232	208,135
		<u>1,853,364</u>	<u>889,919</u>
CURRENT LIABILITIES			
Creditors due within one year	13	(54,432)	(48,052)
NET CURRENT ASSETS		<u>1,798,932</u>	<u>841,867</u>
TOTAL NET ASSETS		<u>4,912,404</u>	<u>4,922,474</u>
FUNDS			
Unrestricted funds	14	4,885,011	4,895,814
Restricted funds	14	27,393	26,660
TOTAL FUNDS		<u>4,912,404</u>	<u>4,922,474</u>

The notes on pages 22 to 33 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on 19/05/24
and signed on their behalf by:

Signed: J. Hellyer

Print name: John Hellyer

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2023**

	Note	2023 £	2022 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		(10,070)	218,244
Adjustments for non-cash items:			
Depreciation	10	1,238	764
Investment income		115,424	(2,342)
Profit on revaluations of investment properties		-	(57,808)
Profit on disposal of tangible fixed assets		(40,149)	-
Working capital adjustments:			
Increase in debtors		(1,033,348)	(95,905)
Increase / (decrease) in creditors		6,142	20,082
Net cash flow from operating activities		(960,763)	83,035
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		35,823	2,342
Purchase of tangible fixed assets		(3,335)	-
Net proceeds from disposals of investment properties and tangible fixed assets		858,372	-
Net cash flow from investing activities		890,860	42,342
Change in cash and cash equivalents in the year		(69,903)	85,377
Cash and cash equivalents at 1 September		208,135	122,758
Cash and cash equivalents at 31 August		138,232	208,135
Cash balances at 31 August		61,926	119,762
Other cash balances held by third parties		76,306	88,373
Cash and cash equivalents per balance sheet at 31 August		138,232	208,135

The notes on pages 22 to 33 form part of these accounts.

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Scope of the financial statements

The financial statements relate to the work of the Circuit, in all aspects.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements.

There are inherent uncertainties, such as the extent of the impact of the UK recession on the Charity and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported by the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

Donated goods

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income comprises bank interest and realised gains and losses on investment property disposals. It is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

1 ACCOUNTING POLICIES (continued)

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the Connexional Property Fund.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties on behalf of the charity.

Creditors

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

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Rent received	30,776	-	30,776	31,072

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Bank interest received	34,985	838	34,985	2,342
Loss on disposals of investment property	(151,247)	-	(151,247)	-
	<u>(116,262)</u>	<u>-</u>	<u>(115,424)</u>	<u>2,342</u>

4 COST OF RAISING FUNDS

	2023 £	2022 £
Property costs	<u>7,037</u>	<u>5,441</u>

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2023 £	Total 2022 £
Stipends, salaries and expenses	-	524,086	524,086	585,168
Manse costs	-	44,816	44,816	34,848
Grants	61,383	-	61,383	15,520
District assessments	-	165,164	165,164	166,568
District advance fund levy	-	28,942	28,942	13,312
Other costs	-	174,349	174,349	214,419
Depreciation	-	1,239	1,239	764
Audit, accountancy and other fees	-	14,206	14,206	13,986
Office, communications and other costs	-	76,529	78,292	60,254
Donations	-	25,000	25,000	25,020
Total 2023	<u>61,383</u>	<u>1,054,332</u>	<u>1,115,715</u>	<u>1,129,859</u>
Total 2022	<u>40,540</u>	<u>1,089,319</u>	<u>1,129,859</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £61,383 (2022: £15,520) of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2023 are analysed below.

	2023 £	2022 £
Church outreach	10,574	15,326
Other	<u>50,809</u>	<u>194</u>
	<u>61,383</u>	<u>15,520</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

7 STAFF COSTS

	2023 £	2022 £
Stipends and salaries	413,598	456,963
Pension contributions – Methodist Ministers Scheme	72,259	87,735
Pension contributions – Other	5,043	5,151
Social security costs	33,186	35,319
	<u>524,086</u>	<u>585,168</u>

No employee earned more than £60,000 per annum.

The average number of employees expressed as full time equivalents was as follows:

	Number 2023	Number 2022
Ordained staff	11	13
Lay workers	2	4
Office staff	1	1
	<u>14</u>	<u>18</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to Trustees totalling £21,093 (2022: £18,910) in respect of travelling expenses and £9,190 (2022: £10,046) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 20.

9 NET MOVEMENT IN FUNDS

This is stated after charging:

	2023 £	2022 £
Auditors' remuneration - Audit of the annual accounts	7,680	8,220
Depreciation of tangible fixed assets	1,239	764
Operating rentals – Circuit office rent	<u>2,583</u>	<u>3,673</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

10 TANGIBLE ASSETS

	Manses	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1 September 2022	3,603,315	13,207	3,616,522
Additions	-	3,335	3,335
Disposals	(618,558)	(6,730)	(625,287)
As at 31 August 2023	<u>2,984,757</u>	<u>9,812</u>	<u>2,994,570</u>
Depreciation			
As at 1 September 2022	-	10,915	10,915
Charge for the year	-	1,238	1,238
Eliminated on disposal	-	(6,056)	(6,056)
As at 31 August 2023	<u>-</u>	<u>6,097</u>	<u>6,097</u>
Net Book Value			
As at 31 August 2022	<u>2,984,757</u>	<u>3,715</u>	<u>2,988,472</u>
As at 1 September 2023	<u>3,603,315</u>	<u>2,292</u>	<u>3,605,607</u>

11 INVESTMENT PROPERTIES

	Land and buildings
	£
Fair Value	
As at 1 September 2022	475,000
Disposal	(350,000)
As at 31 August 2023	<u>125,000</u>

The trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has used a professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2023	2022
	£	£
Other debtors and prepayments	66,273	33,542
Central Finance Board and Trustees for Methodist Church property deposits	<u>1,648,859</u>	<u>648,242</u>
	<u>1,715,132</u>	<u>681,784</u>

13 CREDITORS DUE WITHIN ONE YEAR

	2023	2022
	£	£
Purchase ledger	45,908	39,835
Other creditors and accruals	<u>8,524</u>	<u>8,217</u>
	<u>54,432</u>	<u>48,052</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

14

ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2022 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2023 £
Unrestricted funds					
Property	4,080,607	(350,000)	(620,470)	3,335	3,113,472
Unrestricted property funds	4,080,607	(350,000)	(620,470)	3,335	3,113,472
MTF	498,239	682,119	468,497	(150,685)	1,498,170
General	192,602	775,465	(970,774)	149,571	146,864
Unrestricted other funds	690,841	1,457,584	(502,277)	(1,114)	1,645,034
Total non-designated	4,771,448	1,107,584	(1,122,747)	2,221	4,758,506
Designated funds					
CFB committed funds	124,366	4,260	-	(2,121)	126,505
Total designated	124,366	4,260	-	(2,121)	126,505
Total unrestricted	4,895,814	1,111,844	(1,122,747)	100	4,885,011
Restricted funds					
CFB – The Relief Fund	9,886	343	-	-	10,229
TMCP - Deakin Trust	800	-	(2)	-	798
TMCP - Marshall Trust	259	(1)	-	-	258
TMCP - Muriel Brooks	267	(10)	-	-	257
TMCP - Kemerton					
Graveyard	1,119	33	(3)	(100)	1,049
TMCP - Manse					
Maintenance	4,683	137	-	-	4,820
CFB – restricted funds	9,646	336	-	-	9,982
Total restricted	26,660	838	(5)	(100)	27,393
Total funds	4,922,474	1,112,682	(1,122,752)	-	4,912,404

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2022 £
Unrestricted	4,469,627	1,295,138	(1,131,125)	137,808	4,771,448
Designated	203,826	540	-	(80,000)	124,366
Total unrestricted	<u>4,673,453</u>	<u>1,295,678</u>	<u>(1,131,125)</u>	<u>57,808</u>	<u>4,895,814</u>
Total restricted	30,777	58	(4,175)	-	26,660
Total funds	<u>4,704,230</u>	<u>1,295,736</u>	<u>(1,135,300)</u>	<u>57,808</u>	<u>4,922,474</u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,113,472	-	3,113,472
Cash at bank and in hand	128,251	9,981	138,232
TMCP and CFB Funds	1,631,447	17,412	1,648,859
Other net current assets	11,841	-	11,841
	<u>4,885,011</u>	<u>27,393</u>	<u>4,912,404</u>

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Pioneering Ministry (Innsworth Project Fund)	For the support of the Deacon's work in Innsworth & Stonehouse
Mission Bursary (St Lukes)	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set Assessments.
Quinquennial costs	For the Quinquennial Inspections of Circuit Manses and Churches.
Relocation (removals reserve)	To cover costs of Minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional Lay Employment
Other (under £1,000)	Designated for various uses.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023

17

RESTRICTED FUNDS

Details of restricted funds are as follows:

Pamela Selby	Bequest 'For the benefit of the Church's Ministry in the Forest of Dean'.
Flood appeal	Initially set up at the time of the Tewkesbury Floods in 2007. Currently in correspondence with Charity Commissioners as to being able to re-distribute funds to supporting other UK disaster situations.
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Osborne	Balance at year end = nil. Fund used in year for Stroud Manse maintenance following change in purpose approved by the Charity Commission
Other (under £1,500)	Various specific restrictions on usage.
Hartpury College	External Grants towards the support of the Chaplaincy work at Hartpury College.

18

CAPITAL COMMITMENTS

The Charity had no capital commitments at the year-end (2022 – none).

19

OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2023 £	2022 £
Expiry date:		
Within 1 year	6,600	6,600
Between 2 and 5 years	26,400	26,400
Over 5 years	10,450	17,050
	<u>43,450</u>	<u>50,050</u>

OPERATING LEASES – LESSEE

The total of future minimum lease payments is as follows:

	2023 £	2022 £
Expiry date:		
Within 1 year	-	3,673
Between 2 and 5 years	-	-
	<u>-</u>	<u>3,673</u>

RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£26,928 or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Michelle Ireland	(Deputy Superintendent)
Rev'd Jayne Webb	(Deputy Superintendent)
Rev'd Barry Bishop	(Part-time 0.5 FTE)
Rev'd Denise Hargreaves	
Rev'd Rachel Hope	
Rev'd Rachel Leather	
Rev'd John McNeill	
Deacon Sue Peat	
Rev'd Phil Summers	
Rev'd Wendy Tucker	

Ministers were provided with living accommodation as required by the church's Standing Orders. In addition to the basic stipend, the Superintendent was paid the Methodist Conference standard Superintendent's allowance (£2,692, or pro rata where applicable).

Minister appointments with a part-time 'no stipend' based appointment (both are Supernumerary Ministers):-

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment, may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebborn	Circuit Administrator (Administration) (28 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (24 hrs / wk.)

Church Based Workers

Linda Bone ++	Part time Activity Leader - Tetbury (3 hrs / wk.)
Clair Prosser **	Families Outreach Worker –Tewkesbury (20hrs /wk.), to Sep '22
Rachel Simpson ++	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs / wk.)
Charlie Trykush ++	Families Outreach Worker - Churchdown (23hrs/wk.)
Andrew Maxwell ++	Lay Worker – Bishops Cleeve (24 hrs / wk.)

Note 1:

Lay employee marked '++' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked '**' – salaries were met fully by the local church.

Note 2:

To ensure correct payroll/payment procedures, a number of other people used by individual churches for caretakers/maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

APPENDIX 1: LIST OF TRUSTEES 2022/23

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

John Hellyer *	Michelle Ireland *	Jayne Webb *
Denise Hargreaves	Rachel Hope	Rachel Leather
John McNeill *	Sue Peat *	Phil Summers
Wendy Tucker	Martin Turner	

Circuit Executive:

Bernie Brewster	Arthur Haines	Mike Haines
Suz Jones	Liz Ledger	Colin Pascoe
Lesley Ward	Pete Watt	

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

John Bailey	Sue Clarke	Brian Cook
Peter Gardner	Sally Hall	Celia Kidd
Liz Ledger (from 21/5/23)	Stuart Radford (to 21/5/23)	

Circuit elected representatives to the District Synod

Mike Haines	Liz Ledger	Keith Long
Jackie Morris	Malcolm Stevens	Peter Gardner
Lesley Ward		

(2) Supernumerary Ministers who are Trustees (other than in another role):

Vernon Godden	<u>Stuart Radford</u> (frm 21/5/23)	Steve Ward
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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2023**

APPENDIX 1: LIST OF TRUSTEES 2022/23 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):
(# indicates they served for part of the year)

Abbeydale - Gloucester	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych	David Ledger	
Aylburton	Liz Day	Gerald Newcombe	Julia Newcombe
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Chattell	Marie Lever	Ruth Whiting
Cam	John Jewell	Alastair MacLeod	
Cheltenham - Bethesda	Teresa Griffiths	Elaine Bailey	Keith Norman
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Eric Lambert	
Cinderford			
Cirencester	Brenda Climer	Lis Thomas	
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	John Rogers	Henry Hayward	Pam Hayward
Dursley	Sally Hall	Meriel Hellen	Christine Knights
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Barton Street	Eric John	Harold Mumford	
Gloucester - Lonsdale Road	Mike Haines	Anne Gaze #	Peter Hillier #
	Jill Tucker		
Gloucester - St. John's	Mary Hellyer #	Malcolm Stevens	Christine Gardner
Hucclecote	Christine Brewster	Mac McCulla	John Rainbow
Nailsworth	Chris Law	Margaret Marshall	
Newent	Sue Cook		
Pillowell	Derrick Dobbs	Malvina Dobbs	Lynne Kear
Quedgeley	Ellaine Cameron		
Randwick	Stuart Gregory		
South Cerney	Joanne Oldridge	Peter Taylor #	
Stonehouse	Sue Burnham	Susan Alexander	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Julie May
Winchcombe	Joan Onions #	Geoff Onions	Trevor Upton
Wotton-under-Edge	Reg Clarke	Alison Jackson	

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Adele Garner
Neil Grecian

Nick Butler
Ann Pearce

David Bennett

Accounts

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2022

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

CIRCUIT EXECUTIVE

Rev'd John Hellyer	Superintendent Minister	(from Sep'19)
Rev'd Michelle Ireland	Deputy Superintendent Minister & Learning & Caring Portfolio	(from Sep'20) (from May'20)
Rev'd Jayne Webb	Deputy Superintendent Minister	(from Sep'20)
Rev'd Naomi Cooke	Ministerial Staff Representative	(from Sep'20)
Deacon Sue Peat	Mission Portfolio	(from Sep'20)
Pete Watt	Finance Portfolio	(from Sep'21)
Andy Rickell	Social & Climate Justice Portfolio & Circuit Steward	(from Sep'16)
Russell Buley	Personnel Portfolio & Circuit Steward	(from May'20 to May '22) (from Mar'17 to May '22)
Colin Pascoe	Personnel Portfolio & Circuit Steward	(from May '22) (from May '22)
Bernie Brewster	Property Portfolio	(from Sep'20)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Pete Watt Brian Cook	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond	Portfolio Holder Pastoral Care Encourager
Mission Portfolio	Deacon Sue Peat Karen Burridge Peter Allsopp Deborah Long Rev'd Stuart Radford Sylvia Munns	Portfolio Holder Creative Arts Officer Worship Taskforce Convener Worship Taskforce Secretary Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Russell Buley Colin Pascoe Peter Gardner	Portfolio Holder (to May '22) Portfolio Holder (from May '22) Safeguarding Officer
Property Portfolio	Bernie Brewster Rev'd John Beardsley Sue Woodward Sally Hall John Bailey	Portfolio Holder Archivist Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Andy Rickell Rev'd Dr John Sampson Alison Jackson Andy Rickell Rev'd Noel Sharp	Portfolio Holder Inter-Faith Officer Public Issues Officer Disability Awareness Adviser Social Responsibility Officer

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)**

Superintendent's Portfolio	Rev'd John Hellyer	Superintendent
	Adele Garner	Local Preachers' and Worship Leaders' Meeting Secretary
	Ann Pearce	Local Preachers' Training Group Convener and Lead Tutor
	Rev'd Phil Summers	Chair of Local Preachers' Training Group

CIRCUIT OFFICE 18 College Green, Gloucester, GL1 2LR

AUDITORS Hazlewoods LLP
Staverton Court
Staverton
Cheltenham
GL51 0UX

BANKERS Santander Bank

INVESTMENT MANAGERS Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

REGISTERED CHARITY 1136205

TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2022. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social and Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2021-22 year was 125 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

ORGANISATION

The Circuit Assembly met on three occasions in 2021-22 (in September, March, and May). To enable maximum attendance following the Covid-19 pandemic, the March and May meetings were hybrid meetings with attendance both in person and on Zoom. The Circuit Executive, appointed by the Circuit Assembly, now comprises the Superintendent; two presbyters appointed as deputies, one of whom is a portfolio holder; another presbyter elected by the staff meeting; six circuit stewards, two of whom are portfolio holders; and three more portfolio holders. The Executive met on eight occasions in 2021-22 (in November, January, March, April (3 meetings), July, and August). All meetings were held on Zoom. The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

ORGANISATION (continued)

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican\Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeydale, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Bream *	Cam
Chalford Hill *	Cheltenham, Bethesda
Cheltenham, St Mark's	Cheltenham, Whaddon, St Michael's (LEP – A, M)
Churchdown	Cinderford
Cirencester, Ashcroft (LEP – M, U)	Clements End
Coalway	Drybrook
Dursley	Eastington **
Fairford (LEP – C, M)	Gloucester, Barton Street
Gloucester, Lonsdale Road	Gloucester, St John's
Hartpury *	Hucclecote
Nailsworth, Christ Church (LEP-B,M,U)	Newent, St Mary's (LEP- A,M)
Pillowell	Quedgeley
Randwick, St, John the Baptist (LEP-A,M)	South Cerney (LEP- M,C)
Stonehouse	Stroud, St Alban's (LEP - A, M)
Tetbury, Christ Church (LEP – M, U)	Tewkesbury
Winchcombe	Wotton-Under-Edge (LEP-M,U)

* During the year the members of Bream, Chalford Hill, and Hartpury churches decided to seek approval from the Circuit Assembly and the District Synod to discontinue public worship and to close the buildings.

** During the year the members of Eastington church decided to seek approval from the Circuit Assembly and the District Synod to discontinue public worship as a Methodist Society and to close the buildings.

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).

FINANCIAL VIABILITY.

Despite the financial and energy crisis we do not have a concern about the ability of the charity to continue for the foreseeable future. There are a number of factors that underlie this statement.

1. We are committed to ensuring that the annual costs of running the circuit can be met in the main from the charitable assessment income from the 34 churches in the circuit (there is a little income from property lettings and interest).
2. In recognition of the impact of declining church congregations and therefore the churches' ability to pay increased assessments, the trustees at its meeting in Sept 2021 approved a process to reduce the presbyteral staff by around 27% - and therefore associated costs - over the following three years. (When presbyters are appointed, they initially come for five years, and the lead time for re-appointing/changing can take over eighteen months).
3. The charity expects to have significant property income over the next few years:-
 - a. The reduction in presbyterial staff means that manse become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
 - b. Sadly some of our churches have had to close. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manse, this would represent additional funds going into our unrestricted reserves.
4. The charity will continue to support the churches in these challenging times, with careful use of reserves:-
 - a. By funding or part funding lay workers as additional support to churches where their employment would be beneficial and contribute to long term sustainability.
 - b. By providing grants towards outreach projects which will contribute to long term sustainability.
 - c. By providing financial support where churches have difficulty in meeting their assessments (most have sufficient reserves to cover short term challenges)

The trustees are therefore satisfied that current level of reserves, together with the financial measures being put in place as identified above, gives confidence in the ongoing viability of the charity.

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews were given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which identifies priorities for action to be overseen by the Superintendent and the portfolio holders.

MISSION POLICY

The refreshed mission policy and plan is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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Thus the Circuit's mission policy is intended to guide:-

- a. the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- b. the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- c. the location and maintenance of the manses; and
- d. the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

MISSION PLAN

The Circuit Assembly agreed a refreshed Mission Plan in March 2021.

Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace.
- All people can be transformed completely by God's grace.

As the Methodist Circuit of Gloucestershire which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.

So, we aspire to be a Circuit that is:

- | | |
|------------------|-------------------------|
| • Accountable | • Learning |
| • Collaborative | • Socially committed |
| • Generous | • Transparent |
| • Globally aware | • Valuing of well being |
| • Inclusive | • Willing to take risks |

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with *Our Calling* and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next four years.

The Circuit Mission Plan sets "direction of travel". Local Churches are invited to develop individual mission plans that are appropriate to their context. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care, and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

Mission Plan Summary – Priorities for Action

Learning and Caring

- Children's and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

Mission

- Digital ministry and Spirituality
- "Every church a growing church": supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham, and Forest of Dean Methodist Circuits, comprising (at the outset of the 2021-22 financial year) thirty-eight churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation, and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village, and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under '**Finance Review**').

Superintendent's Portfolio

Presbyteral appointments

In July 2022 Rev'ds Andrew Biggs, Naomi Cook and Noel Sharp left the circuit to take up other stations in the Connexion. Rev'd John Kime retired from his appointment. In line with the agreed circuit staffing plan, their pastoral responsibilities were distributed between the remaining members of staff. This means a change in responsibilities for Rev'ds John Hellyer, Rachel Leather, Wendy Tucker, and Jayne Webb.

Circuit Lay Staffing

One of the principles on which we work is that partnership between ordained and lay people is fundamental to our understanding of the way in which God calls people to ministry in the life of the world. Implementing the decisions in the circuit staffing plan about the deployment of lay workers has been a challenge. There was a vacancy at Cirencester and two part-time appointments at Bethesda due to workers leaving and the reshaping of the appointments. Recruitment has been difficult and our experience reflects recruitment difficulties due to shortage of workers in many areas of the economy. The Executive has subsequently started a review of the terms and conditions of lay workers.

Mission Plan

The Circuit Mission plan was reviewed and priorities set for the year. It is intended to shape our priorities and our activities up to 2026. The challenge for the coming year will be to ensure that it is owned and embedded into the thinking of the churches in the Circuit. We will also have to ensure that it informs and shapes the work of Circuit officers, including ministers, lay employees and Portfolio Holders. We put special emphasis on discerning vocation and supporting churches in developing their mission plans. A video resource to help groups think and plan in more depth for mission was developed.

Closure of Chalford Hill and Hartpury

During the year the people in Chalford Hill and Hartpury took the decision to cease public worship. In both cases we are thankful for God's faithfulness over more than 100 years in using these societies as a witness to the good news of Jesus Christ. We are thankful for the generations of people who have offered themselves in the service of Christ in their communities.

God in Love Unites Us

In 2020, the Methodist Conference adopted the *God in Love Unites Us* report which allows Church Councils to register their church buildings for the conduct of same sex marriages while affirming that individuals and churches prevented by conscience from accepting the development have their position held with equal respect in the Church. Most of our churches have taken the decision to register their buildings for same sex marriages.

Thanks

I conclude with another word of gratitude to the lay officers and Local Preachers in the Circuit for the incredible energy, skill, commitment and grace with which they serve the Circuit. Without these people the Circuit would not be able to do its work. I also want to thank the ministers and lay workers who have all been a delight to serve alongside.

The Revd. John Hellyer, Superintendent Minister

Learning & Caring Portfolio

During the Connexional year 2021-22, the use of Zoom for a variety of meetings has continued. Tutorials with those undertaking Local Preacher training has benefitted from a wider pool across the Circuit, sharing ideas and learning together.

Those who were trained in video editing, have continued to use their skills in Sunday worship in local churches and across the Circuit.

The additional quarterly meetings in each of the four areas of the Circuit continue to be held regularly for our local preachers. Discussions have followed some of the current Methodist topics – next year we will be looking at Equality, Diversity and Inclusion.

The members of the Vision and Strategy for Mission Task Force considered that their work was currently fulfilled and the group is now resting.

Vocations featured highly again, with a morning for those who wished to find out more about the role of local preacher. Material for worship was written by the Local Creative Writing Group.

The Circuit Children and Young People Network Convener post is still vacant, however a number of adults in the circuit volunteered to help at 3Generate the Connexional Young People's Weekend, and there is a desire to encourage young people to attend the event next year.

The Circuit continues to provide a Bristol Methodist District representative on the Forum of the South West Learning Network of the Methodist Church which gives access to a further range of training and learning opportunities offered by members of the Connexional team. Since lockdown, virtual training has been employed linking with the South West Learning Network Team. Sessions that the team provide are widely circulated.

Members of the Gloucestershire Circuit Ministry team are much involved in supporting the District in training related to Eco matters and Justice, Dignity and Solidarity, Equality and Diversity, also Contemplative Ministry.

The Circuit Safeguarding Portfolio holder led a session where Church Safeguarding officers were reminded of their roles and responsibilities.

A regular service of Prayer for Wholeness, Healing and Peace has begun and a team who undertook training in this area.

The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio

Mission Portfolio

I have been encouraged by the creative and inspiring means of mission that churches have sought to engage in as we continue to re-build our mission and outreach work post Covid. Whilst we are by no means completely past the effects of the pandemic, churches in the Circuit have, in many places, achieved more than they thought possible. Church buildings have been used to support the most vulnerable in our communities through the Warm Space initiative, seen not only in the Circuit, but nationally, using churches and other public buildings to offer people a warm space and a warm welcome. This outreach initiative has been well received across the Circuit and has been a very good way of showing God's love in a tangible and vital way.

We have also had many churches looking to employ a Lay Worker as part of the overall Circuit staffing plan. This visionary approach to hopefully broadening the work and witness of churches has been really encouraging to be part of as the co-ordinator of the Mission Scrutiny Group.

Finally, I have been blessed by the many faithful people in churches around the Circuit who have invited me to journey with them as they seek to become more outward focussed in their mission and ministry. It has been a joy and a privilege to work alongside them in this.

Deacon Sue Peat, Mission Portfolio Holder

Personnel Portfolio

In Connectional Year 2021-22, the ministerial staffing of the circuit consisted of 11 full-time presbyters; a full-time deacon; 3 part-time presbyters; 3 part-time supernumeraries; 1 authorised presbyter. This equated to 13 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. At the end of the year, the circuit said farewell to Rev'ds Andrew Biggs and Naomi Cooke, moving to new circuits through the stationing process at the end of their term of appointment and Rev'd John Kime (sitting down).

At its March 2022, meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. A District training session on the Stationing process was arranged in late May by the District Chair and District Lay Stationing representative, to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making.

Following the training sessions two circuit stewards held conversations with the presbyter and deacon whose term of appointment in the Circuit is due to end in 2023. The presbyter indicated that she did not wish an extension this time, whereas the deacon wished to be considered for an extension of four years from September 2023. Members of the Circuit Invitation Committee were informed of the outcome of these discernment conversations and a consultation process, clearly defined in the Code of Practice, then followed involving local churches and other areas of the deacon's work in the community. The Circuit Invitation Committee met (virtually) to consider the offer of extension and the responses of those consulted. The offer had been very warmly received. The committee unanimously recommended to the Circuit Assembly acceptance of the offers. (This has now been similarly approved unanimously by Assembly at its meeting in September 2022).

Also at the March Circuit Assembly, Colin Pascoe was appointed as the Circuit Steward holding the Personnel Portfolio, succeeding Russell Buley. The Circuit is very grateful to Russell for all his work and guidance whilst holding this portfolio.

For 2021-22 the Circuit was the named employer of nine lay worker positions:-

Two part-time administrators, one whose work is focused primarily on finance and the other on general administration, including a significant amount of HR. home. Their line manager is the Superintendent.

Four part-time Children/Youth/Families Outreach workers based in the Methodist churches at Churchdown, Eastington, Gloucester Lonsdale Road, and Tewkesbury together with a part-time hospitality worker at Cheltenham Bethesda Methodist Church and a full-time Mission and Outreach Project worker employed at Cirencester Ashcroft Methodist Church.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly. The Circuit continues to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by the Superintendent and a circuit steward.

Colin Pascoe, Circuit Steward holding the Personnel Portfolio

Property Portfolio

The manse stewards have continued to maintain the thirteen manses of the Circuit. All but one has been occupied by the ministerial staff. The thirteenth property, which has not been required for Circuit staffing, has again been let on a shorthold assured tenancy. No Quinquennial inspections were required this year, however there are 14 due next year. It is proposed to reduce this to 7 in 2023 with 7 in the following year, 2024, to ease the financial and practical burdens. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the five burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, Highleadon, Kemerton, Oakridge Lynch and Randwick. The graveyard wall at Oakridge Lynch, close to the neighbour, continues to be monitored to address the neighbour's concerns regarding its stability. No movement has been detected to date.

Yew Tree Cottage has now become vacant and with the flat, already unoccupied, both are being market as one unit. Walmore Hill School premises remains leased to the Local Education Authority.

This financial year has seen the completion of the sale of May Hill Methodist Church. Woolaston and Chalford Hill Churches were placed on the market during the year. A buyer has been found for Woolaston

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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subject to his obtaining planning permission. We are awaiting the outcome of the buyer's application. Chalford Hill was declared a community asset in June. The resulting 6-month moratorium expires on 14th December 2022 when it will then be remarketed.

The plans for the Tewkesbury Methodist Church Welcome Space project are being revised by the Architect for a smaller build than was previously envisaged.

Bernie Brewster, Property Portfolio

Social and Climate Justice Portfolio

Working to achieve the bronze Eco Church Circuit award has been a key success for the year. The Bristol District has also celebrated being the first District in the Connexion to be awarded a Bronze District Eco church Award. Over 15 churches in the Circuit are now actively involved in the Eco Church award scheme. Notably St Marks achieved a Silver award and many others achieved Bronze this year. The SCJ team are now considering how to offer support and expertise to churches in order to achieve the next stages in Eco Church awards.

The Circuit's Social and Climate Justice team have met quarterly. The team have been discussing the Equality, Diversity and Inclusion (EDI) plans within the Circuit's new Mission Plan as well as elements of the Circuit Environmental Policy. Arising issues during the year, including conflict in Ukraine, homelessness and the cost living crisis have also been topics discussed and points of actions shared.

Various events and webinars have been hosted across the Circuit and District to promote Climate and Social Justice issues. The Circuit Facebook page continues to be a valuable tool in promoting these events across the Circuit as well as through the Circuit newsletter. There are also a number of local ecumenical networks, Green Christian and the Gloucestershire Churches Environmental Justice Network, which members within the SCJ team are linked with.

There have been a number of changes in personnel within the Social and Climate Justice Team. Suz Jones is now the Portfolio Holder, with many thanks to Andy Rickell who now takes the role as Social Justice Officer. Noel Sharp has moved from Circuit to return to Ministry. Noel has been a tremendous asset in driving through the Circuit Environment Policy, Circuit Eco Church award as well as working locally in green projects. John Kime has now taken the role of Climate Justice Officer, with valuable expertise in green technologies.

Suz Jones, Social and Climate Justice Portfolio Holder (from 1.9.23)

CIRCUIT SAFEGUARDING OFFICER'S REPORT

The Gloucestershire Methodist Circuit is committed to the safeguarding and protection of all people and affirms that the needs of children and of adults when they are vulnerable and at risk are paramount. The Circuit follows closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated February 2022). Annually, each church carries out a self-evaluation audit to check whether they are complying with the robust procedures and guidance of the Methodist Church. The Circuit Safeguarding Policy was reviewed on 22nd May 2022. This policy outlines the purpose and procedures of the Circuit Assembly and individual churches, and the roles and responsibilities of the Circuit Superintendent, Circuit Safeguarding Officer, Circuit and Church Trustees in achieving its safeguarding commitment and in promoting the safety and well-being of all children and vulnerable adults within the Circuit.

The Circuit Safeguarding Officer maintains a database of DBS and training records of all volunteers in the Circuit and liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary. Following a request from the Methodist Connexion, the Circuit has carried out a survey of safer recruitment procedures and documentation in all its churches. This has resulted in developing a common approach to procedures and record-keeping.

The Circuit provides Foundation Safeguarding training for its volunteers, who are expected to attend a course every four years, and similarly Advanced Module Safeguarding training through the South-west Learning Network. 37 supernumerary ministers, local preachers and worship leaders achieved the advanced level through on-line safeguarding training. During March - July 2022, 146 volunteers have attended Foundation level safeguarding training at six venues throughout the Circuit.

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

The Charity is in a good financial position and can be considered financially secure for the next 12 months and into the coming years (re previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

Principal Funding Sources

- The principal funding source of the Charity is in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from two investment properties, one of which is a primary school leased by Gloucestershire County Council.
- Rental income from an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group, representative of large and small, urban and rural churches assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring.

During 2021/22, as a result of some churches being unable to fully meet their assessments and due to some churches closing, the shortfall (an amount of £18,737 which represents 2.5% of the total assessments) was covered partly by additional donations from churches with larger reserves, with rest coming from Circuit reserves.

The circuit assessment is reviewed annually and covers the costs of 1a-c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

Grants

IN - £267 was received as a late payment via the government Covid Furlough scheme, for a lay worker at Eastington.

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support totalling £80,000. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

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Grants made during the year included:

- £28,763 – As a contribution/grant towards the employment of church-based lay workers plus the Hartpury chaplaincy.

In addition a voluntary contribution of £25,000 was made to the Methodist Ministers' Pension Scheme and the Pension and Assurance Scheme for Lay Employees of the Methodist Church. Similar contributions will be made in each of the next three years, to make a total in line with the request from the 2021 Methodist Conference.

Financial summary

	2021/22 £	2020/21 £
Incoming Resources:		
Assessments	725,218	752,737
Property/Investment	33,414	36,898
Other Income	77,455	105,681
Proceeds of Sale from Circuit Property	459,649	389,044
Total	1,295,736	1,284,360

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2021/22 £	2020/21 £
Resources expended:		
Staffing	635,041	618,193
Manse costs	72,844	52,534
Property / church grants	18,169	21,184
District / URC / Cong. Federation Costs	166,568	166,291
DAF levy	13,312	7,308
Other governance costs	66,931	174,659
Connexional levy on Sales of Churches	137,435	100,578
Contribution to Pension Reserve Fund	25,000	
Total	1,135,300	1,140,747
Net movement in funds: surplus	160,436	143,613

FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF). No levy is charged on the first £20,000, and then 20% on any excess over £20,000 up to £100,000, and 40% on any excess over £100,000.

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2021 was £7,308. On the basis of the fund balance at 31/8/21, the levy to be taken on 1/9/22 will be £13,312.

	2021/22 £	2020/21 £
MTF balance at 31 August	502,554	294,155

Main MTF Movements: Income – Net proceeds from Church sales (Cinderford and May Hill) £326,153
Outgoings – £25,000 contribution to Pension Reserve Fund, £80,000 Assessment support.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

RESERVES POLICY

As at 31 August 2022 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2021/22 £	2020/21 £
Restricted	26,660	30,777
Designated	124,366	203,826
Unrestricted (manse properties + fixed assets) *	4,080,607	4,023,563
Unrestricted (MTF and others)	690,841	446,064
Total Funds	4,922,474	4,704,230

* Note: These funds cannot be realised unless the manses are disposed of.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers\staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) and is resulting in annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully keep church assessments at a sustainable level.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time Families or Communities Workers at Tewkesbury, Eastington, Gloucester Lonsdale Road, Churchdown, and Bethesda – Cheltenham.

We have financially supported by grants in partnership:

- with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University; and
- at Nailsworth Christ Church LEP a part-time Families worker.

Pete Watt, Circuit Treasurer

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2000. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING

Signed:.....

J. Hellyer

.....
Date

21/05/23

Print name:.....

JOHN HELLYER

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2022**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2022 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2022**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2022**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hazlewoods LLP - Statutory Auditor

Date 25/05/2023

Staverton Court
Staverton
Cheltenham, GL51 0UX

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
INCOME							
Grants and donations							
Donations and recovery of expenses		77,455	-	77,455	105,681	-	105,681
Church sale proceeds		459,649	-	459,649	389,044	-	389,044
Charitable activities							
Assessments		725,218	-	725,218	752,737	-	752,737
Investments							
Property income	2	31,072	-	31,072	32,084	-	32,084
Investment income	3	2,284	58	2,342	4,680	134	4,814
Total income		1,295,678	58	1,295,736	1,284,226	134	1,284,360
EXPENDITURE							
Raising funds							
Property	4	(5,441)	-	(5,441)	(4,686)	-	(4,686)
Charitable activities							
Grants and donations	5	(40,540)	-	(40,540)	(21,184)	-	(21,184)
Other	5	(1,085,144)	(4,175)	(1,089,319)	(1,114,877)	-	(1,114,877)
Total expenditure		(1,131,125)	(4,175)	(1,135,300)	(1,140,747)	-	(1,140,747)
Net income / (expenditure) before investment gains		164,553	(4,117)	160,436	143,479	134	143,613
Gains on investment properties		57,808	-	57,808	-	-	-
Net movement in funds		222,361	(4,117)	218,244	143,479	134	143,613
Funds:							
Brought forward		4,673,453	30,777	4,704,230	4,529,461	31,156	4,560,617
Transfers between funds		-	-	-	513	(513)	-
Carried forward	14	4,895,814	26,660	4,922,474	4,673,453	30,777	4,704,230

The notes on pages 24 to 35 form part of these accounts.

The statement of financial activities includes all gains and losses recognised in the year.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2022**

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	10		3,605,607		3,606,371
Investment properties	11		475,000		417,192
			<u>4,080,607</u>		<u>4,023,563</u>
CURRENT ASSETS					
Debtors	12	681,784		585,879	
Cash and cash equivalents		<u>208,135</u>		<u>122,758</u>	
		889,919		708,637	
CURRENT LIABILITIES					
Creditors due within one year	13	(48,052)		(27,970)	
NET CURRENT ASSETS			<u>841,867</u>		<u>680,667</u>
TOTAL NET ASSETS			<u>4,922,474</u>		<u>4,704,230</u>
FUNDS					
Unrestricted funds	14		4,895,814		4,673,453
Restricted funds	14		26,660		30,777
TOTAL FUNDS			<u>4,922,474</u>		<u>4,704,230</u>

The notes on pages 24 to 35 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on
and signed on their behalf by:

Signed:.....

Print name:.....

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2022**

	Note	2022 £	2021 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		218,244	143,613
Adjustments for non-cash items:			
Depreciation	10	764	1,018
Net interest received		(2,342)	(4,814)
Profit on revaluations of investment properties		(57,808)	-
Working capital adjustments:			
Increase in debtors		(95,905)	(149,002)
Increase / (decrease) in creditors		20,082	(488)
Net cash flow from operating activities		83,035	(10,798)
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		2,342	4,814
Net cash flow from investing activities		2,342	4,814
Change in cash and cash equivalents in the year		85,377	(5,983)
Cash and cash equivalents at 1 September		122,758	128,741
Cash and cash equivalents at 31 August		208,135	122,758
Cash balances at 31 August		119,762	63,304
Other cash balances held by third parties		88,373	59,454
Cash and cash equivalents per balance sheet at 31 August		208,135	122,758

The notes on pages 24 to 35 form part of these accounts.

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Scope of the financial statements

The financial statements relate to the work of the Circuit, in all aspects.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements, reviewed detailed forecasts that take account of the anticipated impact of the coronavirus pandemic and considered the availability and use of Government support, such as staff furlough schemes.

There are inherent uncertainties regarding the forecasts, such as the extent of the impact of the UK recession on the Charity and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

Donated goods

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

1 ACCOUNTING POLICIES (continued)

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the CPF.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties of behalf of the charity.

Creditors

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

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022**

1 ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Rent received	<u>31,072</u>	<u>-</u>	<u>31,072</u>	<u>32,084</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022**

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Bank interest received	<u>2,284</u>	<u>58</u>	<u>2,342</u>	<u>4,814</u>

4 COST OF RAISING FUNDS

	2022 £	2021 £
Property costs	<u>5,441</u>	<u>4,686</u>

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2022 £	Total 2021 £
Stipends, salaries and expenses	-	585,168	585,168	618,193
Manse costs	-	34,848	34,848	52,534
Grants	15,520	-	15,520	21,184
District assessments	-	166,568	166,568	166,291
District advance fund levy	-	13,312	13,312	7,308
Other costs	-	214,419	214,419	169,326
Depreciation	-	764	764	1,019
Audit, accountancy and other fees	-	13,986	13,986	47,209
Office, communications and other costs	-	60,254	60,254	52,997
Donations	<u>25,020</u>	<u>-</u>	<u>25,020</u>	<u>-</u>
Total 2022	<u>40,540</u>	<u>1,089,319</u>	<u>1,129,859</u>	<u>1,136,061</u>
Total 2021	<u>21,184</u>	<u>1,114,877</u>	<u>1,136,061</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £15,520 (2021: £29,354) of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2022 are analysed below.

	2022 £	2021 £
Assessment support	-	500
Church outreach	15,326	14,891
Other	<u>194</u>	<u>5,793</u>
	<u>15,520</u>	<u>21,184</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

7 STAFF COSTS

	2022	2021
	£	£
Stipends and salaries	456,963	486,876
Pension contributions – Methodist Ministers Scheme	87,735	89,246
Pension contributions – Other	5,151	6,017
Social security costs	35,319	36,054
	<u>585,168</u>	<u>618,193</u>

No employee earned more than £60,000 per annum.

The average number of employees expressed as full time equivalents was as follows:

	Number	Number
	2022	2021
Ordained staff	13	13
Lay workers	4	4
Office staff	1	1
	<u>18</u>	<u>18</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to Trustees totalling £18,910 (2021: £10,103) in respect of travelling expenses and £10,046 (2021: £18,353) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 20.

9 NET MOVEMENT IN FUNDS

This is stated after charging:	2022	2021
	£	£
Auditors remuneration - Audit of the annual accounts	8,220	5,665
Depreciation of tangible fixed assets	764	1,019
Operating rentals – Circuit office rent	<u>3,673</u>	<u>4,007</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

10 TANGIBLE ASSETS

	Manses £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2021	3,603,315	13,207	3,616,522
As at 31 August 2022	3,603,315	13,207	3,616,522
Depreciation			
As at 1 September 2021	-	10,151	10,151
Charge for the year	-	764	764
As at 31 August 2022	-	10,915	10,915
Net Book Value			
As at 31 August 2021	3,603,315	2,292	3,605,607
As at 1 September 2022	3,603,315	3,056	3,606,371

11 INVESTMENT PROPERTIES

	Land and buildings £
Fair Value	
As at 1 September 2021	417,192
Revaluation in year	57,808
As at 31 August 2022	475,000

The trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has used a professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2022 £	2021 £
Other debtors and prepayments	33,542	62,335
Central Finance Board and Trustees for Methodist Church property deposits	648,242	523,544
	681,784	585,879

13 CREDITORS DUE WITHIN ONE YEAR

	2022 £	2021 £
Purchase ledger	39,835	20,684
Other creditors and accruals	8,217	7,286
	48,052	27,970

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

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ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2022 £
Unrestricted funds					
Property	4,023,563	-	(764)	57,808	4,080,607
Unrestricted property funds	4,023,563	-	(764)	57,808	4,080,607
MTF	294,155	460,670	(176,586)	(80,000)	498,239
General	151,909	834,468	(953,775)	160,000	192,602
Unrestricted other funds	446,064	1,295,138	(1,130,361)	80,000	690,841
Total non-designated	4,469,627	1,295,138	(1,131,125)	137,808	4,771,448
Designated funds					
CFB committed funds	203,826	540	-	(80,000)	124,366
Total designated	203,826	540	-	(80,000)	124,366
Total unrestricted	4,673,453	1,295,678	(1,131,125)	57,808	4,895,814
Restricted funds					
CFB – The Relief Fund	9,846	40	-	-	9,886
TMCP - Deakin Trust	799	3	(2)	-	800
TMCP - Marshall Trust	268	(9)	-	-	259
TMCP - Muriel Brooks	305	(38)	-	-	267
TMCP - Kemerton Graveyard	5,279	13	(4,173)	-	1,119
TMCP - Manse Maintenance	4,674	9	-	-	4,683
CFB – restricted funds	9,606	40	-	-	9,646
Total restricted	30,777	58	(4,175)		26,660
Total funds	4,704,230	1,295,736	(1,135,300)	57,808	4,922,474

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2020 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2021 £
Unrestricted	4,377,766	1,284,057	(1,140,747)	(51,449)	4,469,627
Designated	151,695	169	-	51,962	203,826
Total unrestricted	4,529,461	1,284,226	(1,140,747)	513	4,673,453
Total restricted	31,156	134	-	(513)	30,777
Total funds	4,560,617	1,284,360	(1,140,747)	-	4,704,230

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	4,080,607	-	4,080,607
Cash at bank and in hand	198,071	9,645	207,716
Unrestricted TMCP Funds	519,434	-	519,434
Restricted TMCP Funds and other net current assets	97,702	17,015	114,717
	4,895,814	26,660	4,922,474

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Pioneering Ministry (Innsworth Project Fund)	For the support of the Deacon's work in Innsworth & Stonehouse
Mission Bursary (St Lukes)	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set Assessments.
Quinquennial costs	For the Quinquennial Inspections of Circuit Manses and Churches.
Relocation (removals reserve)	To cover costs of Minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional Lay Employment
Stipend Fund	Presumably to provide support for ministers

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022**

17

RESTRICTED FUNDS

Details of restricted funds are as follows:

The Relief Fund	To enable Methodist groups in the UK, as needs arise, to assist their work of supporting the relief of persons suffering or affected by disasters or major incidents by providing support and assistance to relieve their charitable needs caused by those events.
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Other (under £1,500)	Various specific restrictions on usage.

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CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end

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OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2022 £	2021 £
Expiry date:		
Within 1 year	6,600	25,245
Between 2 and 5 years	26,400	26,400
Over 5 years	17,050	23,650
	<u>50,050</u>	<u>75,295</u>

OPERATING LEASES – LESSEE

The total of future minimum lease payments is as follows:

	2022 £	2021 £
Expiry date:		
Within 1 year	3,673	4,007
Between 2 and 5 years	-	3,673
	<u>3,673</u>	<u>7,680</u>

RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£25,524 or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Andrew Biggs	
Rev'd Naomi Cooke	
Rev'd Denise Hargreaves	
Rev'd Rachel Hope	
Rev'd Michelle Ireland	(Deputy Superintendent)
Rev'd John Kime	(Part-time 0.5 FTE)
Rev'd Rachel Leather	
Rev'd Dr John McNeill	
Deacon Sue Peat	
Rev'd Noel Sharp	(Part-time 0.33 FTE)
Rev'd Phil Summers	
Rev'd Wendy Tucker	
Rev'd Jayne Webb	(Deputy Superintendent)

Minister appointments with a part-time 'no stipend' based appointment. Both are Supernumerary Ministers.

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Apart from Rev'ds Kime and Sharp, all were provided with living accommodation as required by the church's Standing Orders. In addition to the basic stipend, the Superintendent was paid the Methodist Conference standard Superintendent's allowance (£2,552, or pro rata where applicable).

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebborn	Circuit Administrator (Administration) (28 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (24 hrs / wk.)

Church Based Workers

Julie Biggs ++	Community Outreach Worker – Lonsdale Road, Gloucester (20hrs / wk.) to August 2022
Linda Bone **	Part time Activity Leader - Tetbury (3 hrs / wk.)
Clair Prosser ++	Families Outreach Worker –Tewkesbury (20hrs /wk.)
Rachel Simpson ++	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (20 hrs / wk.)
Charlie Trykush ++	Families Outreach Worker - Churchdown (20hrs/wk.)
Roz Wisniewski ++	Family worker - Eastington (20hrs/wk) to Nov 2021
Andrew Maxwell **	Lay Worker for Community Outreach - Bishops Cleeve (24 hrs/wk)

Note 1:

Lay employee marked '++' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked '**' – salaries were met fully by the local church.

Note 2:

To ensure correct payroll/payment procedures, a number of other people used by individual churches for caretakers/maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022**

APPENDIX 1: LIST OF TRUSTEES 2021/22

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

Andrew Biggs	Naomi Cooke *	Denise Hargreaves
John Hellyer *	Rachel Hope	Michelle Ireland *
John Kirne	Rachel Leather	John McNeill
Sue Peat *	Noel Sharp	Phil Summers
Wendy Tucker	Martin Turner	Jayne Webb *

Circuit Executive:

Bernie Brewster	Russell Buley (to Mar '22)	Arthur Haines
Michael Haines	Liz Ledger	Sue Peat
Colin Pascoe (from Mar '22)	Andy Rickell	Pete Watt
Lesley Ward		

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

John Bailey	Sue Clarke	Brian Cook
Peter Gardner	Sally Hall	Celia Kidd
Graham Marsh	Stuart Radford	

Circuit elected representatives to the District Synod

Mike Haines	Liz Ledger	Keith Long
Jackie Morris	Malcolm Stevens	Ken Burgin
Lesley Ward		

Lay Worker whom the Assembly appointed to be a member

Julie Biggs

(2) Supernumerary Ministers who are Trustees (other than in another role):

Diane Daymond	Vernon Godden	Robbie Riddell
Martin Turner	Steve Ward	Celia Kidd

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2022**

APPENDIX 1: LIST OF TRUSTEES 2021/22 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):
(# indicates they served for part of the year)

Abbeydale	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych		
Aylburton	Liz Day	Gerald Newcombe	Julia Newcombe
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Chattell	Marie Lever	Ruth Whiting
Bream	Rebecca Morgan #		
Cam	John Jewell	Alastair MacLeod	
Chalford Hill	Tony Gittings #	Stuart Hobbs #	
Cheltenham - Bethesda	Maira Anderson #	Elaine Bailey	Keith Norman
	Teresa Griffiths #		
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Eric Lambert	
Cinderford			
Cirencester	Brenda Climer	Lis Thomas	Alun Thomas
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	John Rogers	Henry Hayward	Pam Hayward
Dursley	Sally Hall	Meriel Hellen	Christine Wetton
Eastington	Ken Burgin	Rebecca Burgin	
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Barton Street	Eric John	Harold Mumford	
Gloucester - Lonsdale Road	Mike Haines	Peter Hillier	Jill Tucker
Gloucester - St. John's	Mary Hellyer	Malcolm Stevens	Christine Gardner
Harpury	David Ledger	Liz Ledger	
Hucclecote	Richard Clarke #	Malcolm Trigg #	John Rainbow
	Christine Brewster #	Mac McCulla #	
Nailsworth	Chris Law	Margaret Marshall	
Newent	Susan Cook	Fred Passant	
Pillowell	Derrick Dobbs	Malvina Dobbs	Lynne Kear
Quedgeley	Ellaine Cameron		
Randwick	Stuart Gregory		
South Cerney	Joanne Oldridge	Peter Taylor #	
Stonehouse	Sue Burnham	Ginny Young	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Patricia Turner #
	Julie May #		
Winchcombe	Joan Onions	Geoff Onions	Trevor Upton
Wotton - under - Edge	Reg Clarke	Alison Jackson	

APPENDIX 1: LIST OF TRUSTEES 2020/21 (continued)

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Peter Allsopp
Adele Garner

John Bell
Neil Grecian

David Bennett
Ann Pearce

Accounts

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2021

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES

The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

CIRCUIT EXECUTIVE

Rev'd John Hellyer	Superintendent Minister	(from Sep'19)
Rev'd Michelle Ireland	Deputy Superintendent Minister	(from Sep'20)
	& Learning & Caring Portfolio	(from May'20)
Rev'd Jayne Webb	Deputy Superintendent Minister	(from Sep'20)
Rev'd Naomi Cooke	Ministerial Staff Representative	(from Sep'20)
Deacon Sue Peat	Mission Portfolio	(from Sep'20)
Brian Cook	Finance Portfolio	(from Sep'15)
Andy Rickell	Social & Climate Justice	(from Sep'16)
	Portfolio & Circuit Steward	
Russell Buley	Personnel Portfolio &	(from May'20)
	Circuit Steward	(from Mar'17)
Bernie Brewster	Property Portfolio	(from Sep'20)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Brian Cook Adrian Kilburn Pete Watt	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer (to March 2021) Assistant Circuit Treasurer (from March 2021)
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond Anton Wynn	Portfolio Holder Pastoral Care Encourager Children & Young People Network Convener
Mission Portfolio	Deacon Sue Peat Karen Burridge Peter Allsopp Deborah Long Rev'd Stuart Radford Sylvia Munns	Portfolio Holder Creative Arts Officer Worship Taskforce Convener Worship Taskforce Secretary Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Russell Buley Peter Gardner	Portfolio Holder Safeguarding Officer
Property Portfolio	Bernie Brewster Rev'd John Beardsley Sue Woodward Sally Hall John Bailey	Portfolio Holder Archivist Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Andy Rickell Rev'd Dr John Sampson Alison Jackson Andy Rickell Rev'd Noel Sharp	Portfolio Holder Multi-Faith Officer Public Issues Officer Disability Awareness Adviser Social Responsibility Officer

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)**

Superintendent's Portfolio	Rev'd John Hellyer Adele Gamer Ann Pearce Rev'd Phil Summers	Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Chair of Local Preachers' Training Group
CIRCUIT OFFICE	18 College Green, Gloucester, GL1 2LR	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander Bank	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE	
REGISTERED CHARITY	1136205	

TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2021. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social and Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2020-21 year was 131 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

ORGANISATION

The Circuit Assembly met on four occasions in 2020-21. Because of the necessary constraints on meetings arising from the Covid-19 pandemic, the meetings (in September, March, May, and July) were held by Zoom. The Circuit Executive, appointed by the Circuit Assembly, now comprises the Superintendent; two presbyters appointed as deputies, one of whom is a portfolio holder; another presbyter elected by the staff meeting; six circuit stewards, two of whom are portfolio holders; and three more portfolio holders. The Executive met on four occasions in 2020-21. Again because of the pandemic the meetings (in November, March, April, and August) were held by Zoom. The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church.

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ORGANISATION (continued)

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican\Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeydale, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Bream	Brimscombe*
Cam	Chalford Hill
Cheltenham, Bethesda	Cheltenham, St Mark's
Cheltenham, Whaddon, St Michael's (LEP – A, M)	Churchdown
Cinderford	Cirencester, Ashcroft (LEP – M, U)
Clements End	Coalway
Drybrook	Dursley
Eastington	Fairford (LEP – C, M)
Gloucester, Barton Street	Gloucester, Lonsdale Road
Gloucester, St John's	Harpury
Hucclecote	Nailsworth, Christ Church (LEP-B,M,U)
Newent, St Mary's (LEP- A,M)	Pillowell
Quedgeley	Randwick, St, John the Baptist (LEP-A,M)
South Cerney (LEP- M,C)	Stonehouse
Stroud, St Alban's (LEP - A, M)	Tetbury, Christ Church (LEP – M,U)
Tewkesbury	Winchcombe
Woolaston*	Wotton-Under-Edge (LEP-M,U)

* During the year the members of Brimscombe and Woolaston churches decided to seek approval from the Circuit Assembly and the District Synod to discontinue public worship and to close the buildings.

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working

In response to the coronavirus pandemic a Covid-19 Action Group, formed in March 2020 comprising the Superintendent and five members of the Executive, continued to meet fortnightly until the end of July 2021 offering support and advice to churches by regularly drawing attention to the consequences of government legislation and connexional guidance as well as receiving and commenting on the formal risk assessments submitted by churches when preparing to re-open their buildings. Various items of personal protection equipment were purchased by the Circuit and distributed upon request to churches.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).

FINANCIAL VIABILITY.

The Covid-19 pandemic has naturally impacted the charity, as it has other groups. However, because of the financial situation and plans in place, there is not a concern about its ability to continue for the foreseeable future. There are a number of factors that underlie this statement.

- A. Income: 90% of the charitable income will come from the 38 churches within the Gloucestershire Methodist Circuit (listed above) – known as assessments. The assessments cover the general running costs of the Circuit. Whilst understanding that income generally to the individual churches is declining, most have a level of reserves necessary to maintain the set assessment level. It is recognised that some are unable to meet their commitment and so circuit reserves are needed.
- B. Expenditure. Over the last two years, as previously reported, there has been a circuit review in progress. Largely this has been to do with the structure of ministry in the Circuit which impacts on the number of presbyters appointed within the Circuit, whose stipend and accommodation costs represent 74% of the budget. (For note: When presbyters are appointed, they initially come for five years, and the lead time for re-appointing/changing can take over eighteen months). The trustees at its meeting in Sept 2021 approved a process to reduce the presbyteral staff by around 27% over the next three years. This should result in a saving in total expenditure levels in the order of £150,000 per annum. The resultant savings will mean that the required income from the churches through the set assessments can hopefully be reduced. To maintain support for missional outreach in the Circuit, it is intended to increase the number of lay workers as additional support to churches where their employment would be beneficial.
- C. Reserves levels.
 - a. Manses – with the planned reduction of ministerial staff, three manses would become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
 - b. Regrettably some of our churches have had to close (see elsewhere in this report) and others may well follow suit. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manses, this would represent additional funds going into our unrestricted reserves.

The trustees are therefore satisfied that current level of reserves together with the financial measures being put in place as identified above gives confidence in the ongoing viability of the charity.

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews have been given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which in summary identifies priorities for action to be overseen by the Superintendent and the portfolio holders.

MISSION POLICY

The refreshed mission policy and plan is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

Thus the Circuit's mission policy is intended to guide:-

- a. the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- b. the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- c. the location and maintenance of the manses; and
- d. the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

MISSION PLAN

The Circuit Assembly has agreed a refreshed Mission Plan in March 2021.

Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace.
- All people can be transformed completely by God's grace.

As the Methodist Circuit of Gloucestershire, which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.

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So, we aspire to be a Circuit that is:

- Accountable
- Collaborative
- Generous
- Globally aware
- Inclusive
- Learning
- Socially committed
- Transparent
- Valuing of well being
- Willing to take risks

What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with *Our Calling* and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next four years.

The Circuit Mission Plan sets "direction of travel". Local Churches are invited to develop individual mission plans that are appropriate to their context. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

Mission Plan Summary – Priorities for Action

Learning and Caring

- Children's and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

Mission

- Digital ministry and Spirituality
- "Every church a growing church": supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham and Forest of Dean Methodist Circuits, comprising (at the outset of the 2020-21 financial year) forty churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

Throughout the pandemic the Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members. The South West Learning Network has been particularly helpful during the pandemic in its support of the work of the Circuit through providing online opportunities for training.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under '**Finance Review**').

Superintendent's Portfolio

Welcome for New Presbyters

In September 2020 we welcomed Revds. Rachel Hope and Wendy Tucker who had been appointed by the Methodist Conference to serve in the Circuit. This was a low key service, held under the restrictions of the COVID-19 pandemic, at Cirencester Ashcroft Church which was live streamed around the Circuit. Rev'd. Esther Mason, a Baptist minister, was welcomed and inducted as the minister at Christ Church, Nailsworth in July 2021.

Refreshing the Mission Plan

The refreshed Circuit Mission Policy and Plan is found elsewhere in this Report. It was adopted unanimously by the Circuit Assembly and will be kept under regular review. It is intended to shape our priorities and our activities up to 2026. The challenge for the coming year will be to ensure that it is owned and embedded into the thinking of the churches in the Circuit. We will also have to ensure that it informs and shapes the work of circuit officers, including ministers, lay employees and portfolio holders.

Reshaping the Circuit Staffing

The report from the personnel portfolio holder indicates the significant work that was done to develop proposals to reshape the lay and ordained staffing of the Circuit. The proposed changes will be implemented over the next three years. The intention is to ensure that the Circuit Mission Plan is properly resourced in a context when budgets are constrained and the number of Methodist ministers available is reducing. One of the principles on which we work is that partnership between ordained and lay people is fundamental to our understanding of the way in which God calls people to ministry in the life of the world.

COVID-19 Pandemic

The whole year has been overshadowed by the pandemic and its effects will continue. The initiatives to sustain our worship, pastoral care and service to the community that began last year have continued. Most churches cautiously began to use their building for worship and other activities from May 2021. We have been changed because of the experience. The use of digital technology has accelerated and will stay with us in ways that will enrich worship, lead to fresh approaches to nurturing discipleship and evangelism as well as improving our carbon foot-print. We have also been bruised as the pandemic has exposed our weaknesses including the financial models on which we work and our over dependence on a few people to take on a lot of responsibility. My thanks should be expressed to the COVID-19 Action Group for their support and wisdom.

Closure of Woolaston and Brimscombe Churches

During the year the people in Brimscombe and Woolaston Methodist Churches took the decision to cease public worship. In both cases we are thankful for God's faithfulness over more than 100 years in using these societies as a witness to the good news of Jesus Christ. We are thankful for the generations of people who have offered themselves in the service of Christ in their communities.

God in Love Unites Us

The Methodist Conference adopted the *God in Love Unites Us* report which allows Church Councils to register their church buildings for the conduct of same sex marriages while affirming that individuals and churches prevented by conscience from accepting the development have their position held with equal respect in the Church. All the members of Eastington Methodist Church indicated their intention to resign their Methodist membership after the report was accepted. We wish them God's blessing as they discern God's purpose for them in the future.

Thanks

I conclude with another word of gratitude to the lay officers of the Circuit for the incredible energy, skill, commitment and grace with which they serve the Circuit. The circuit stewards who were appointed last year have made a positive start in linking the individual church with the wider Circuit of which they are a part. Without these people the Circuit would not be able to do its work. I also want to thank the ministers and lay workers who have all been a delight to serve alongside.

The Revd. John Hellyer, Superintendent Minister

Learning & Caring Portfolio

During the connexional year 2020-21 the programme of learning and training opportunities for the Circuit has been broad. It has been mainly on-line due to the restrictions.

There has been training both in groups and for individuals on using Zoom and video editing. This has been particularly helpful for those leading worship.

Additional quarterly meetings in each of the four areas of the Circuit continue to be held regularly for our local preachers as workshops in anticipation of the next three months' lectionary Bible readings. One evening focused particularly on the Theology of Safeguarding. There have also been sessions where resources for the leading of Local Arrangement Services have been shared. These have been organised and led by members of the Worship Taskforce.

A series of videos were produced to encourage members of the churches to reflect on their vocation both current and future.

The Circuit Children & Young People Network convener began working on a proposal to bring together the families with children and young people in our churches together with those who work regularly with them for a residential weekend at a venue in the county when the situation allows. The weekend would be organised around a series of activities with worship together on the Sunday morning. Sadly Covid-19 restrictions meant that this did not happen. The Circuit Children and Young People Network Convener post is vacant from September 2021 and new ways will be sought to bring our young people together this coming year.

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One of our young people took part in this year's Pulse Leadership Academy Summer event, run by PSALMS building on the previous year's link with the Academy.

The Circuit continues to provide a Bristol Methodist District representative on the Forum of the South West Learning Network of the Methodist Church which gives access to a further range of training and learning opportunities offered by members of the connexional team. Since lockdown, virtual training has been employed linking with the South-West Learning Network Team. Sessions that the team provide are widely circulated.

Members of the Gloucestershire Circuit Ministry team are much involved in supporting the District in training related to Eco matters and Justice, Dignity and Solidarity, also Contemplative Ministry. The circuit EDI group will be putting together a range of videos to inspire people to think on issues of Equality, Diversity and Inclusion.

Two sessions for those involved in pastoral visiting and pastoral care were led by a minister experienced in this field. The circuit safeguarding portfolio holder led a session where church safeguarding officers were reminded of their roles and responsibilities. School volunteers, and school governors met together to share experiences.

While face-to-face meetings have not been possible, online sessions have proved invaluable and future training will involve a mixture of both. Plans for the next year include Healing Ministry, Mission and Vision in Churches and building on the ongoing work of the varying groups in the Circuit.

The Revd Michelle Ireland, Presbyterian holding the Learning & Caring Portfolio

Mission Portfolio

Enabling and supporting mission across the Circuit during the pandemic has been a challenge. However, I have been encouraged that many of the churches in the Circuit have experienced growth in new and innovative ways. In particular, the increased use of technology in worship, fellowship groups, young people's groups etc. has been very successful in some churches. The reach of the Church beyond its doors through Zoom and online events has been for many people a new means of mission. This is both exciting and encouraging.

As we start to move out of the pandemic and all continue to live with the 'new normal', the initiatives in the Circuit Mission Plan are starting to take shape. Churches are beginning to work more closely together and in some areas of the Circuit they are establishing 'team ministry.' This will in many ways inform how 'mission' is carried out in those places. The churches in the Gloucester area are a good example of this. There is great potential for some kind of pioneer work to happen in the centre of Gloucester. Conversations are in the early stages, but I have real hope that this will be a positive way forward. Similar pioneer work is also beginning in the Innsworth area – specifically on the new housing developments. Other churches are also either already engaging in some form of pioneer work or are looking to do so in the near future. Bishop's Cleeve is one example of this. This demonstrates a real sense of vision for the future.

A series of videos on 'resourcing mission' is being created. These will be available for all churches to engage with in small groups, in church services or however they choose to use them. I hope to be able to give more information about these at a later date.

In summary, I am encouraged and excited to work more closely with churches across the Circuit as they develop their own mission plans within the wider Circuit Mission Policy and Plan adopted by the Circuit Assembly.

Deacon Sue Peat, Mission Portfolio Holder

Personnel Portfolio

In September 2020 the Circuit welcomed the Rev'ds Rachel Hope and Wendy Tucker, two Methodist presbyteral ministers. The ministerial staffing of the Circuit then became as follows: 11 full-time presbyters; a full-time deacon; 3 part-time presbyters; 3 part-time supernumeraries; 1 authorised presbyter. This equated to 13 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. The third part-time supernumerary at Christ Church Nailsworth (LEP) and the URC minister authorised to serve the Circuit at Christchurch Abbeydale (LEP) were employed independently. There was one change during the year in the summer when the Rev'd Esther Mason, a Baptist minister, came to Christ Church Nailsworth and the part-time Methodist supernumerary then stepped down; the financial arrangement remained the same.

At its March 2021 meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. Training sessions for all members of the committee were arranged in early June by the District Chair in order to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making. These two training sessions and all subsequent consultations related to the invitation and stationing process this year have been held by Zoom because of the pandemic.

Following the training sessions two circuit stewards held conversations with each of the six presbyters whose term of appointment in the Circuit is due to end in 2022. The two part-time presbyters indicated that they did not wish an extension this time. Two of the full-time presbyters made a similar decision and the remaining two let the circuit stewards know that they each wished for an extension of five years to be considered. Members of the Circuit Invitation Committee were informed of the outcome of these discernment conversations and a consultation process, clearly defined in the Code of Practice, then followed involving local churches and other areas of the two presbyters' work in the community. The Circuit Invitation Committee met (virtually) to consider the offers of extension and the responses of those consulted. Both offers had been very warmly received. The committee unanimously recommended to the Circuit Assembly acceptance of the offers. (This has now been similarly approved unanimously by Assembly at its meeting in September 2021)

The Circuit Assembly held in March 2021 unanimously adopted a refreshed Circuit Mission Plan. This included the intention to reshape ordained and lay staffing in the Circuit from September 2022. In the light of the decisions affecting the six presbyters whose term of appointment is due to end in 2022, proposals for re-shaping the staffing of the Circuit for September 2022 were discussed at a special meeting of the Assembly in July 2021. The proposals were predicated on two of the stated aims for staffing in the Mission Plan: "Identify where numbers of ordained ministers can be reduced" and "the strategic deployment of lay workers". Four Area consultation meetings followed to which the circuit ministers with pastoral charge and two stewards from each church were invited and at which further discussion and reflection upon the staffing proposals took place with the aim of helping members to see both the bigger picture of ministry across the Circuit as well as how they would affect their local church.

The staffing proposals envisage reducing the number of Methodist ordained ministers by 2.5 full time equivalents from September 2022 with a possible further reduction of a presbyter from September 2023. We already knew that the Rev'd Simon Topping was due to leave in August 2021 to become Superintendent of North East Somerset and Bath Circuit. To offset the reduction in ministerial staffing it was proposed that the employment of lay workers engaged in children/youth/family outreach work represented by 3.88 full-time equivalents at present could be increased to 5.81 by 2023-24 in addition to a further part-time lay worker paid for by legacy. (This proposed staffing plan has now been accepted by the Circuit Assembly at its September 2021 meeting).

In June the Circuit congratulated the Rev'd Rachel Leather who had successfully completed two years' probation and was received at the Methodist Conference into full connexion and ordained as a Methodist presbyter.

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For 2020-21 the Circuit was the named employer of nine lay workers:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration. Before Covid-19 both worked in the circuit office at 18 College Green, Gloucester, which is leased by the Circuit from the Dean and Chapter of Gloucester Cathedral. Since March 2020 as a consequence of the pandemic they have mostly worked from home. Their line manager is the Superintendent.
- Five part-time Children/Youth/Families Outreach workers based in the Methodist churches at Churchdown, Eastington, Gloucester Lonsdale Road, Tetbury and Tewkesbury together with a part-time hospitality worker at Cheltenham Bethesda Methodist Church and a full-time Mission and Outreach Project worker employed at Cirencester Ashcroft Methodist Church.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly. The Circuit continues to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by the Superintendent and a circuit steward.

Russell Buley, Circuit Steward holding the Personnel Portfolio

Property Portfolio

Despite the period of lockdown this year the manse stewards have continued to maintain the thirteen manses of the Circuit. All but one have been occupied as intended by the ministerial staff. The thirteenth property which has not been required for circuit staffing this year has been let on a shorthold assured tenancy. Two quinquennial inspections have been completed whilst the remaining six will be completed by the end of November 2021. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the five burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, Highleadon, Kemerton, Oakridge Lynch and Randwick. Whilst the rebuilt retaining wall at Oakridge Lynch has been completed, and responsibility for maintaining the stone fascia of the wall now assumed by the neighbour, there is a graveyard wall close to the neighbour causing concern to the neighbour. Movement of this wall is currently being monitored with the aim of satisfying the neighbour that the wall is stable.

In addition to one of the manses, Yew Tree Cottage continues to be tenanted whilst the flat is currently vacant. Walmore Hill School premises remain leased to the Local Education Authority.

This financial year has seen the completion of the sale of both the Sheepscombe and Lydney Methodist Church buildings. With planning consent being approved for May Hill Methodist Church the premises are currently being marketed.

The managing trustees at Tewkesbury Methodist Church have now engaged an architect to draw up plans for the Welcome Space project.

Bernie Brewster, Property Portfolio Holder

Social and Climate Justice Portfolio

The Circuit's Social and Climate Justice team meets quarterly to consider ways to offer leadership on this portfolio to the Circuit.

The team successfully got the Circuit to adopt its first environmental policy at its Assembly in March 2021. The team is continuing to support circuit churches to become Eco Churches, and to support the whole Circuit to become an Eco Circuit.

The team was responsible for developing and getting agreement to the Eco Church and Climate Emergency and Equality, Diversity and Inclusion (EDI) plans within the Circuit's new Mission Plan. Related to this, the team agreed to develop the SCJ team by adding the roles of Social Justice Officer and Climate Justice Officer to replace the Social Responsibility Officer, in order to provide named leadership to those elements of the Circuit's Mission Plan.

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In considering how to implement the EDI plans, the team is working on developing tools for training and encouraging discussions on inclusiveness within our churches.

The portfolio also takes a lead in providing content for the Circuit's Facebook page, as a means of engaging with the people of Gloucestershire about matters of concern affecting the spiritual, economic, social and environmental life of the county. Work on the development of the Circuit's social media presence is being coordinated via a new Circuit Social Media team.

Andy Rickell, Circuit Steward holding the Climate and Social Justice Portfolio

CIRCUIT SAFEGUARDING OFFICER'S REPORT

Following closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated September 2020), the Gloucestershire Methodist Circuit is committed to the safeguarding and protection of all people and affirms that the needs of children and of adults when they are vulnerable and at risk are paramount. The Circuit Safeguarding Policy was reviewed on 21st March 2021. This policy outlines the purpose and procedures of the Circuit Assembly and individual churches, and the roles and responsibilities of the Superintendent, circuit safeguarding officer, circuit and church trustees in achieving its safeguarding commitment and in promoting the safety and well-being of all children and vulnerable adults within the Circuit.

The circuit safeguarding officer, in liaison with ministers and individual church safeguarding officers, offers guidance on safeguarding matters and checks that churches are complying with the robust procedures and guidance of the Methodist Church through self-evaluation audits. The circuit safeguarding officer maintains a database of DBS and training records of all volunteers in the Circuit and liaises with the Bristol District safeguarding officer and other external safeguarding authorities, as necessary.

The Circuit provides Foundation Safeguarding training for its volunteers, who are expected to attend a course every four years, and similarly Advanced Module Safeguarding training through the Bristol District. Due to restrictions on face-to-face training created by the Covid-19 pandemic, volunteers have been encouraged to attend on-line training for both these modules presented by the Methodist South-West Learning Network during this period. The Methodist Church has temporarily extended the four-year training period to five. The Circuit will recommence face-to-face training when it is considered safe to do so.

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

Covid-19

The 2020/21 financial year was, as noted elsewhere, again challenging for the Circuit. However, the Charity is in a good financial position despite the Covid-19 pandemic and can be considered financially secure for the next 12 months and into the coming years (re previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

FINANCIAL REVIEW (continued)

Principal Funding Sources

The principal funding source of the Charity:

- Is raised primarily in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from three investment properties, one of which is a primary school leased by Gloucestershire County Council.
- Rental income for part of the year for an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group, representative of large and small, urban and rural churches assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring. During 2020/21, as a result of some churches being unable to fully meet their assessments in the latter part of the year due to churches being closed, the shortfall (an amount of £21,887 which represents 2.9% of the total assessments) was covered by additional donations from churches with larger reserves together with Circuit reserves.

The circuit assessment is reviewed annually and covers the costs of 1a-c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

Grants

IN - £7,858 was received via the government Covid Furlough scheme. This was for Lay workers at Tetbury & Eastington and Church Maintenance employees at St John's (Gloucester) and Fairford. Of the received amount, £5,793 was paid over directly to the individual church.

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

Grants made during the year included:

- £8,868 – To cover the planned assessment receipts not achieved following the sale of Tibberton and Lydney chapels.
- £38,820 – As a contribution/grant towards the employment of church-based lay workers plus the Hartpury chaplaincy.

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FINANCIAL REVIEW (continued)

Financial summary

	2020/21	2019/20
	£	£
Incoming Resources:		
Assessments	752,737	766,955
Church Grants to support Assessments	-	37,870
Property/Investment	36,898	34,086
Other Income	105,681	96,443
Proceeds of Sale from Circuit Property	389,044	205,224
Total	1,284,360	1,140,578

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2020/21	2019/20
	£	£
Resources expended:		
Staffing	618,193	603,482
Manse maintenance	52,534	24,763
Property / church grants	21,184	42,323
District / URC / Cong. Federation Costs	166,291	163,362
DAF levy	7,308	4,250
Other governance costs	174,659	186,950
Connexional levy on Sales of Churches	100,578	55,666
Total	1,140,747	1,080,796

Net movement in funds: surplus

143,613 59,782

FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF) (for sale values up to £100,000, the levy is 20%; over £100,000, levy = 40%).

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2020 was £7,308. On the basis of the fund balance at 31/8/21, the levy to be taken on 1/9/21 will be £13,312.

	2020/21	2019/20
	£	£
MTF balance at 31 August	294,155	196,162

Main MTF Movements: Income – Net proceeds from Church sales (Sheepscombe and Lydney)\Interest\Fund Revaluations £254,259; Outgoings – £156,266 District Levy\Transfer to other Circuit funds to cover budget support costs in year plus known committed projects (lay and property work).

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
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RESERVES POLICY

As at 31 August 2021 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2020/21 £	2019/20 £
Restricted	30,777	31,156
Designated	203,826	151,695
Unrestricted (manse properties + fixed assets) *	4,023,563	4,024,582
Unrestricted (MTF and others)	446,064	353,184
Total Funds	4,704,230	4,560,617

* Note: These funds cannot be realised unless the manses are disposed of.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers\staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

As a result of the Covid-19 pandemic, the impact on churches has been significant. Most churches have covered their drop in income by using reserves, so contributions to the Circuit through Assessments have not been affected (other than the £21,887 already noted). Indeed, the shortfall from some smaller churches was covered by surplus donations made in the previous year, together with use of Circuit reserves.

As churches get back together, their income should improve and provide a little more stability for the churches as, for example, buildings can be used again for lettings.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) which will lead to annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully lead to a reduction in church assessments.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time Families or Communities Workers at Tewkesbury, Eastington, Gloucester Lonsdale Road, Churchdown, Bethesda – Cheltenham; and
- Full-time worker at Cirencester Ashcroft.

We have financially supported by grants in partnership:

- with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University; and
- at Nailsworth Christ Church LEP a part-time Families worker.

Brian Cook, Circuit Steward holding the Finance Portfolio up to August '21.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application or resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 200. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING

Signed: Michelle Ireland Jayne Webb 20.03.2022
Date

Print name REV MICHELLE JANE IRELAND REV JAYNE WEBB

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2021**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2021 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2021**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2021**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hazlewoods LLP - Statutory Auditor

Date 26 April 2022

Staverton Court
Staverton
Cheltenham, GL51 0UX

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
INCOME							
Grants and donations							
Donations and recovery of expenses		105,681	-	105,681	96,443	-	96,443
Church sale proceeds		389,044	-	389,044	205,224	-	205,224
Charitable activities							
Assessments		752,737	-	752,737	804,825	-	804,825
Investments							
Property income	2	32,084	-	32,084	31,209	-	31,209
Investment income	3	4,680	134	4,814	2,674	203	2,877
Total income		1,284,226	134	1,284,360	1,140,375	203	1,140,578
EXPENDITURE							
Raising funds							
Property	4	(4,686)	-	(4,686)	(4,717)	-	(4,717)
Charitable activities							
Grants	5	(21,184)	-	(21,184)	(42,323)	-	(42,323)
Other	5	(1,114,877)	-	(1,114,877)	(1,033,756)	-	(1,033,756)
Total expenditure		(1,140,747)	-	(1,140,747)	(1,080,796)	-	(1,080,796)
Net movement in funds		143,479	134	143,613	59,579	203	59,782
Funds:							
Brought forward		4,529,461	31,156	4,560,617	4,464,336	36,499	4,500,835
Transfers between funds		513	(513)	-	5,546	(5,546)	-
Carried forward	14	4,673,453	30,777	4,704,230	4,529,461	31,156	4,560,617

The notes on pages 24 to 35 form part of these accounts.

The statement of financial activities includes all gains and losses recognised in the year.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2021**

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	10		3,606,371		3,607,390
Investment properties	11		<u>417,192</u>		<u>417,192</u>
			4,023,563		4,024,582
CURRENT ASSETS					
Debtors	12	585,879		436,877	
Cash and cash equivalents		<u>122,758</u>		<u>128,741</u>	
		708,637		565,618	
CURRENT LIABILITIES					
Creditors due within one year	13	(27,970)		(29,583)	
NET CURRENT ASSETS		<u>680,667</u>		<u>536,035</u>	
TOTAL NET ASSETS			<u>4,704,230</u>		<u>4,560,617</u>
FUNDS					
Unrestricted funds	14		4,673,453		4,529,461
Restricted funds	14		30,777		31,156
TOTAL FUNDS			<u>4,704,230</u>		<u>4,560,617</u>

The notes on pages 24 to 35 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on 20.03.2022
and signed on their behalf by:

Signed: Michelle G. Ireland Jayne E Webb

Print name: REV MICHELLE JANE IRELAND REV JAYNE WEBB

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2021**

	Note	2021 £	2020 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		143,613	59,782
Adjustments for non-cash items:			
Depreciation	10	1,019	1,359
Net interest received		(4,814)	(2,877)
Loss on disposal of tangible fixed assets		-	-
Working capital adjustments:			
Increase in debtors		(149,002)	(29,983)
Decrease in creditors		(1,614)	(6,065)
Net cash flow from operating activities		(10,798)	22,216
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		4,814	2,877
Net cash flow from investing activities		4,814	2,877
Change in cash and cash equivalents in the year		(5,983)	25,093
Cash and cash equivalents at 1 September		128,741	103,648
Cash and cash equivalents at 31 August		122,758	128,741
Cash balances at 31 August		63,304	43,132
Other cash balances held by third parties		59,454	85,609
Cash and cash equivalents per balance sheet at 31 August		122,758	128,741

The notes on pages 24 to 35 form part of these accounts.

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Scope of the financial statements

The financial statements relate to the work of the Circuit, in all aspects.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements, reviewed detailed forecasts that take account of the anticipated impact of the coronavirus pandemic and considered the availability and use of Government support, such as staff furlough schemes.

There are inherent uncertainties regarding the forecasts, such as the extent of the impact of the UK recession on the Charity and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

Donated goods

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

1 ACCOUNTING POLICIES (continued)

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the CPF.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties on behalf of the charity.

Creditors

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

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

1 ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Rent received	32,084	-	32,084	31,209

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Bank interest received	<u>4,680</u>	<u>134</u>	<u>4,814</u>	<u>2,877</u>

4 COST OF RAISING FUNDS

	2021 £	2020 £
Property costs	<u>4,686</u>	<u>4,717</u>

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2021 £	Total 2020 £
Stipends, salaries and expenses	-	618,193	618,193	587,648
Manse costs	-	52,534	52,534	24,763
Other grants	21,184	-	21,184	42,323
District assessments	-	166,291	166,291	163,362
District advance fund levy	-	7,308	7,308	4,250
Other costs	-	169,326	169,326	180,663
Depreciation	-	1,019	1,019	1,359
Audit, accountancy and other fees	-	47,209	47,209	25,738
Office, communications and other costs	-	52,997	52,997	42,748
Donations	-	-	-	3,225
Total 2021	<u>21,184</u>	<u>1,114,877</u>	<u>1,136,061</u>	<u>1,076,079</u>
Total 2020	<u>42,323</u>	<u>1,033,756</u>	<u>1,076,079</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £21,184 of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2021 are analysed below.

	2021 £	2020 £
Assessment support	500	11,748
Church outreach	14,891	12,557
Other	<u>5,793</u>	<u>18,018</u>
	<u>21,184</u>	<u>42,323</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

7 STAFF COSTS

	2021	2020
	£	£
Stipends and salaries	486,876	471,277
Pension contributions – Methodist Ministers Scheme	89,246	78,874
Pension contributions – Other	6,017	5,306
Social security costs	36,054	32,191
	<u>618,193</u>	<u>587,648</u>

No employee earned more than £60,000 per annum.

The average number of employees expressed as full time equivalents was as follows:

	Number	Number
	2021	2020
Ordained staff	13	13
Lay workers	4	4
Office staff	1	1
	<u>18</u>	<u>18</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to 34 Trustees totalling £10,103 (2020: £21,832) in respect of travelling expenses and £18,353 (2020: £15,942) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 20.

9 NET MOVEMENT IN FUNDS

	2021	2020
	£	£
This is stated after charging:		
Auditors remuneration - Audit of the annual accounts	5,665	5,500
Depreciation of tangible fixed assets	1,019	1,359
Operating rentals – Circuit office rent	<u>4,007</u>	<u>3,700</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

10 TANGIBLE ASSETS

	Manses £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2020	3,603,315	13,207	3,616,522
Additions	-	-	-
Disposals	-	-	-
As at 31 August 2021	<u>3,603,315</u>	<u>13,207</u>	<u>3,616,522</u>
Depreciation			
As at 1 September 2020	-	9,132	9,132
Charge for the year	-	1,019	1,019
Eliminated on disposals	-	-	-
As at 31 August 2021	<u>-</u>	<u>10,151</u>	<u>10,151</u>
Net Book Value			
As at 31 August 2021	<u>3,603,315</u>	<u>3,056</u>	<u>3,606,371</u>
As at 1 September 2020	<u>3,603,315</u>	<u>4,075</u>	<u>3,607,390</u>

11 INVESTMENT PROPERTIES

	Land and buildings £
Fair Value	
As at 1 September 2020 and at 31 August 2021	<u>417,192</u>

The trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has not used an independent professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2021 £	2020 £
Other debtors and prepayments	62,335	78,282
Central Finance Board and Trustees for Methodist Church property deposits	<u>523,544</u>	<u>358,595</u>
	<u>585,879</u>	<u>436,877</u>

13 CREDITORS DUE WITHIN ONE YEAR

	2021 £	2020 £
Purchase ledger	20,684	24,083
Other creditors and accruals	<u>7,286</u>	<u>5,500</u>
	<u>27,970</u>	<u>29,583</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021

14

ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2020 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2021 £
Unrestricted funds					
Property	4,024,582	-	(1,019)	-	4,023,563
Unrestricted property funds	4,024,582	-	(1,019)	-	4,023,563
MTF	196,162	254,259	(21,344)	(134,922)	294,155
General	157,022	1,029,798	(1,118,384)	83,473	151,909
Unrestricted other funds	353,184	1,284,057	(1,139,728)	(51,449)	446,064
Total non-designated	4,377,766	1,284,057	(1,140,747)	(51,449)	4,469,627
Designated funds					
Pioneering Ministry	2,500	-	-	(2,500)	-
Mission Bursary	8,737	-	-	(8,737)	-
Manse Maintenance	4,068	-	-	(4,068)	-
Minister Relocation	53	-	-	(53)	-
CFB committed funds	119,914	169	-	83,743	203,826
Assessment Support	10,411	-	-	(10,411)	-
Stipend Fund	6,012	-	-	(6,012)	-
	151,695	169	-	51,962	203,826
Total unrestricted	4,529,461	1,284,226	(1,140,747)	513	4,673,453
Restricted funds					
CFB – The Relief Fund	9,051	12	-	783	9,846
TMCP - Deakin Trust	799	-	-	-	799
TMCP - Marshall Trust	232	36	-	-	268
TMCP - Muriel Brooks	308	(3)	-	-	305
Pamela Selby	8,818	-	-	(8,818)	-
Benevolent Fund	787	-	-	(787)	-
TMCP - Kemerton Graveyard	5,372	7	-	(100)	5,279
TMCP - Manse Maintenance	4,668	6	-	-	4,674
TMCP - A W Maggs	1,121	74	-	(1,195)	-
CFB – restricted funds	-	2	-	9,604	9,606
Total restricted	31,156	134	-	(513)	30,777
Total funds	4,560,617	1,284,360	(1,140,747)	-	4,704,230

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2019 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2020 £
Unrestricted	4,314,565	1,139,417	(1,080,605)	4,389	4,377,766
Designated	149,771	958	(191)	1,157	151,695
Total unrestricted	4,464,336	1,140,375	(1,080,796)	5,546	4,529,461
Total restricted	36,499	203	-	(5,546)	31,156
Total funds	4,500,835	1,140,578	(1,080,796)	-	4,560,617

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	4,023,563	-	4,023,563
Cash at bank and in hand	113,153	9,605	122,758
Unrestricted TMCP Funds	315,368	-	315,368
Restricted TMCP Funds and other net current assets	221,369	21,172	242,541
	4,673,453	30,777	4,704,230

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Mission Bursary	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set assessments.
Minister Relocation	To cover costs of ministers relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional lay employment.
Pioneering Ministry	To support the work of the Deacon at Innsworth.
Manse Maintenance	Surplus funds being held until required.
Stipends Fund	Surplus funds being held until required.
Other (under £1,000)	Designated for various uses.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

17 RESTRICTED FUNDS

Details of restricted funds are as follows:

The Relief Fund	To enable Methodist groups in the UK, as needs arise, to assist their work of supporting the relief of persons suffering or affected by disasters or major incidents by providing support and assistance to relieve their charitable needs caused by those events.
Pamela Selby	Bequest 'For the benefit of the Church's Ministry in the Forest of Dean'.
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Other (under £1,500)	Various specific restrictions on usage.

18 CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

19 OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2021 £	2020 £
Expiry date:		
Within 1 year	25,245	8,580
Between 2 and 5 years	26,400	-
Over 5 years	23,650	-
	<u>75,295</u>	<u>8,580</u>

OPERATING LEASES – LESSEE

The total of future minimum lease payments is as follows:

	2021 £	2020 £
Expiry date:		
Within 1 year	4,007	3,700
Between 2 and 5 years	3,673	7,092
Over 5 years	-	-
	<u>7,680</u>	<u>10,792</u>

RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£25,524 or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Dr Simon Topping	(Part-time 0.167 FTE)
Rev'd Andrew Biggs	
Rev'd Naomi Cooke	
Rev'd Denise Hargreaves	
Rev'd Rachel Hope	
Rev'd Michelle Ireland	
Rev'd John Kime	(Part-time 0.5 FTE)
Rev'd Rachel Leather	
Rev'd Dr John McNeill	
Deacon Sue Peat	
Rev'd Stuart Radford	(Part-time 0.5 FTE – but costs fully reimbursed by Nailsworth LEP)
Rev'd Noel Sharp	(Part-time 0.33 FTE)
Rev'd Phil Summers	
Rev'd Wendy Tucker	
Rev'd Jayne Webb	

Minister appointments with a part-time 'no stipend' based appointment. Both are Supernumerary Ministers.

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Apart from Rev'ds Kime, Sharp and Topping all were provided with living accommodation as required by the Methodist Church's Standing Orders. In addition to the basic stipend, the Superintendent was paid the Methodist Conference standard Superintendent's allowance (£2,552). No allowance now for Deputies.

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

20

RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebborn	Circuit Administrator (Administration) (28 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (24 hrs / wk.)

Church Based Workers

Julie Biggs ++	Community Outreach Worker – Lonsdale Road, Gloucester (20hrs / wk.)
Linda Bone **	Part time Activity Leader - Tetbury (3 hrs / wk.)
Clair Prosser ++	Families Outreach Worker –Tewkesbury (20hrs /wk.)
Rachel Simpson ++	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs / wk.)
Charley Trykush ++	Families Outreach Worker - Churchdown (23hrs/wk.)
Anton Wynn ++	Mission & Outreach Project Worker (FT 37.5 hrs / wk.)
Roz Wisniewski ++	Youth & Families Worker – Eastington (20hrs/wk.)
Richenda Leigh	Chaplain – Employed by Hartpury University, 3-way grant funded,

Note 1:

Lay employee marked '++' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked '**' – salaries were met fully by the local church.

Note 2:

To ensure correct payroll\payment procedures, a number of other people used by individual churches for caretakers\maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

APPENDIX 1: LIST OF TRUSTEES 2020/21

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

Andrew Biggs	Naomi Cooke*	Denise Hargreaves
John Hellyer*	Rachel Hope	Michelle Ireland*
John Kime	Rachel Leather	John McNeill
Sue Peat*	Stuart Radford	Noel Sharp
Phil Summers	Simon Topping	Wendy Tucker
Martin Turner	Jayne Webb*	

Circuit Executive:

Bernie Brewster	Russell Buley	Brian Cook
Arthur Haines	Michael Haines	Liz Ledger
Andy Rickell	Lesley Ward	

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

John Bailey	Sue Clarke	Peter Gardner
Sally Hall	Celia Kidd	Graham Marsh

Circuit elected representatives to the District Synod

Russell Buley	Ken Burgin	Mike Haines
Liz Ledger	Jackie Morris	Keith Long
Malcolm Stevens	Peter Gardner	

Lay Worker whom the Assembly appointed to be a member

Julie Biggs

(2) Supernumerary Ministers who are Trustees (other than in another role):

Richard Atkins	Diane Daymond	Vernon Godden
Robbie Riddell	Martin Turner	Steve Ward

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2021**

APPENDIX 1: LIST OF TRUSTEES 2020/21 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):
(# indicates they served for part of the year)

Abbeydale	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych		
Aylburton	Liz Day	Gerald Newcombe	Julia Newcombe
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Chattell	Marie Lever	Ruth Whiting
Bream	Helen Clements	Rebecca Morgan	
Brimscombe	Jenny Blockley	Sarah Elliott	
Cam	John Jewell	Alastair MacLeod	
Chalford Hill	Tony Gittings	Stuart Hobbs	
Cheltenham - Bethesda	Moirra Anderson	Elaine Bailey	Keith Norman
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Eric Lambert	
Cinderford	Philip Hyne		
Cirencester	Brenda Climer		
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	John Rogers	Henry Hayward	Pam Hayward
Dursley	Sally Hall	Meriel Hellen	Christine Wetton
Eastington	Ken Burgin	Rebecca Burgin	
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Barton Street	Eric John	Harold Mumford	
Gloucester - Lonsdale Road	Mike Haines	Peter Hillier	Jill Tucker
Gloucester - St. John's	Mary Hellyer	Malcolm Stevens	Christine Gardner
Harpury	David Ledger	Liz Ledger	
Hucclecote	Richard Clarke	Malcolm Trigg	John Rainbow
Nailsworth	Chris Law	Margaret Marshall	
Newent	Susan Cook	Fred Passant	
Pillowell	Derrick Dobbs	Malvina Dobbs	Lynne Kear
Quedgeley	Elaine Cameron	Norman Wilson	
Randwick	Stuart Gregory	Brian Stanley	
South Cerney	Joanne Oldridge		
Stonehouse	Sue Burnham	Ginny Young	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Patricia Turner
Winchcombe	Joan Onions	Geoff Onions	Trevor Upton
Woolaston	Liz Lander		
Wotton - under - Edge	Reg Clarke	Alison Jackson	

APPENDIX 1: LIST OF TRUSTEES 2020/21 (continued)

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Peter Allsopp
Adele Garner

John Bell
Neil Grecian

David Bennett
Ann Pearce

Accounts

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2020

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020**

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

TRUSTEES The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year. A complete list of trustees during the year is available on request from the circuit office.

CIRCUIT EXECUTIVE

Rev'd John Hellyer	Superintendent Minister	(from Sep'19)
Rev'd Dr Simon Topping	Deputy Superintendent Minister	(from Sep'15)
Rev'd Michelle Ireland	Minister Representative	(from Sep'18)
	Learning & Caring Portfolio	(from May'20)
Rev'd Jayne Webb	Minister Representative	(from Sep'19)
Brian Cook	Finance	(from Sep'15)
Andy Rickell	Social & Climate Justice	(from Sep'16)
Maira Anderson	Personnel	(from Sep'17 to May'20)
Russell Buley	Learning & Caring	(from Mar'17 to May'20)
	Personnel	(from May'20)
Rev'd Martin Turner	Mission	(from Mar'16)
Richard Bretherton	Property	(from Mar'19 to May'20)
Bernie Brewster	Property	(from June'20 – pending Assembly approval)

CIRCUIT OFFICE HOLDERS

Finance Portfolio	Brian Cook Adrian Kilburn	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Russell Buley Rev'd Diane Daymond Anton Wynn	Portfolio Holder (from May'20) Portfolio Holder (to May'20) Pastoral Care Encourager Children & Young People Network Convener
Mission Portfolio	Rev'd Martin Turner Karen Burridge Alan Jackson Rev'd Stuart Radford Sylvia Munns Brenda Climer	Portfolio Holder Creative Arts Officer Housing Estates & Urban Officer Methodist Homes Secretary Circuit MWIB Chair Secretary of Vision & Strategy for Mission Group
Personnel Portfolio	Russell Buley Maira Anderson Peter Gardner	Portfolio Holder (from May'20) Portfolio Holder (to May'20) Safeguarding Officer
Property Portfolio	Richard Bretherton Bernie Brewster Rev'd John Beardsley Sue Woodward Sally Hall John Bailey	Portfolio Holder (to May'20) Church Property Projects Support Officer Archivist Archivist Lead Manse Coordinator Schedules Officer

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS
(continued)**

Social and Climate Justice	Andy Rickell Rev'd Dr John Sampson Alison Jackson Andy Rickell Noel Sharp	Portfolio Holder Multi-Faith Officer Public Issues Officer Disability Awareness Advisor Social Responsibility Officer
Superintendent's Portfolio	Rev'd John Hellyer Adele Garner Ann Pearce Rev'd Dr Simon Topping	Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Deputy Superintendent & Chair of Local Preachers' Training Group
CIRCUIT OFFICE	18 College Green, Gloucester, GL1 2LR	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander Bank	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE	
REGISTERED CHARITY	1136205	

TRUSTEES' REPORT

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2020. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

APPOINTMENT OF TRUSTEES

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: Circuit portfolio holders who are the circuit stewards (Finance, Learning & Caring, Mission, Personnel, Property, Social and Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2019-20 year was 131 (see Appendix 1).

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

ORGANISATION

The Circuit Assembly met on four occasions in 2019-20. Because of the necessary constraints on meetings arising from the Covid-19 pandemic, the third and fourth meetings (in May and August 2020) were held by Zoom. The Circuit Executive, appointed by the Circuit Assembly, comprises the Superintendent, the appointed deputy, two other ministers elected by the staff meeting and up to six portfolio holders (who function as the circuit stewards). It met on five occasions in 2019-20. Again because of the pandemic the meetings in May and August were held by Zoom. The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.

The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church.

ORGANISATION (continued)

Circuit churches:

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican\Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeydale, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Bream	Brimscombe
Cam	Chalford Hill
Cheltenham, Bethesda	Cheltenham, St Mark's
Cheltenham, Whaddon, St Michael's (LEP – A, M)	Churchdown
Cinderford	Cirencester, Ashcroft (LEP – M, U)
Clements End	Coalway
Drybrook	Dursley
Eastington	Fairford (LEP – C, M)
Gloucester, Barton Street	Gloucester, Lonsdale Road
Gloucester, St John's	Hartpury
Hucclecote	Lydney *
Nailsworth, Christ Church (LEP – B,M,U)	Newent, St Mary's (LEP- A,M)
Pillowell	Quedgeley
Randwick, St John the Baptist (LEP – A,M)	South Cerney (LEP- M,C)
Stonehouse	Stroud, St Alban's (LEP - A, M)
Tetbury, Christ Church (LEP – M,U)	Tewkesbury
Winchcombe	Woolaston
Wotton-under-Edge (LEP - M,U)	

*As previously reported, the local Church Council at Lydney agreed to cease worship in its church building in July 2018 and used alternative premises until June 2020. The church building and adjacent cottage are in the process of being sold.

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

RISK MANAGEMENT

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working

In response to the coronavirus pandemic a Covid-19 Action Group was formed in March 2020 comprising the Superintendent and five members of the Executive. Meeting fortnightly it has offered support and advice to churches by regularly drawing attention to the consequences of government legislation and connexional guidance as well as receiving and commenting on the formal risk assessments submitted by churches when preparing to re-open their buildings. Various items of personal protection equipment were purchased by the Circuit in June and distributed to churches.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required.

CIRCUIT SAFEGUARDING OFFICER'S REPORT

The Gloucestershire Circuit is committed to the safeguarding and protection of all people and affirms that the needs of children and of adults when they are vulnerable and at risk are paramount. In its policy for 'Safeguarding Children, Young People and Vulnerable Adults', the Circuit outlines the purpose and procedures of the Circuit Assembly and individual churches, and the roles and responsibilities of the Circuit Superintendent, Circuit Safeguarding Officer, Circuit and Church trustees in achieving its safeguarding commitment and in promoting the safety and well-being of all children and vulnerable adults within the Circuit. The policy is to be read in conjunction with the 'Methodist Church Safeguarding policy, Procedures and Guidance 2019'. The Circuit Safeguarding Policy was formally reviewed on 8 March 2020.

The Circuit Safeguarding Officer in liaison with ministers and individual church safeguarding officers offers guidance on safeguarding matters and checks that churches are complying with the robust procedures and guidance of the Methodist Church. The Circuit Safeguarding Officer maintains a database of all DBS and training records of all volunteers in the Circuit and liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary.

The Circuit provides Foundation Safeguarding training for its volunteers, who are expected to attend a course every four years. During the year 2019-2020 the Circuit has organised two courses, training thirty eight volunteers. Twenty five volunteers have also received Advanced Module Safeguarding training through the Bristol District. Due to the pandemic and the cancellation of face-to-face training, the Circuit is awaiting guidance from the Methodist Church and Government, as to when this can recommence for those volunteers who have reached the four-year point since they last undertook the relevant training.

Peter Gardner, Circuit Safeguarding Officer

CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews have been given new impetus with the adoption by the Circuit Assembly of a Mission Plan document presented by the Superintendent which entails the formation of a number of small working parties tasked with developing plans for areas of mission and ministry which the Circuit will be asked to prioritise over five years.

MISSION POLICY

Preceding the current initiative described above, the '**Circuit Vision and Strategy for Mission Statement**' adopted by the Assembly in March 2017 describes the Circuit's purpose as being: 'The Methodist Circuit of Gloucestershire exists to join in God's mission: we seek to offer God's love to the people of Gloucestershire as an inclusive 24/7 church'. The Statement sets out the Circuit's vision and its strategy for mission for the four Methodist 'Our Calling' areas of Worship, Learning and Caring, Service and Evangelism. (A copy of the Statement is available in the circuit office.)

The policy is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the recent formation of the new working parties.

Thus the Circuit's mission policy is intended to guide:-

- a. the ministerial oversight of the local churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- b. the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- c. the location and maintenance of the manses; and
- d. the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham and Forest of Dean Methodist Circuits, comprising (at the outset of the 2019-20 financial year) forty-one churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches seeks faithfully to worship and serve God, the latter expressed in normal circumstances through pastoral care, fellowship and service through and beyond each of its churches. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit continues to encourage and resource its churches and members.

The arrival of the Covid-19 virus saw extensive disruption of the usual activity in ministry and mission. On 23 March 2020, following government intervention, churches closed – that is, the buildings were no longer to be used for any purpose but "The Church" continued through the imaginative efforts of its people - its committed staff and volunteers. During the final six months of this uniquely difficult year the Circuit as a whole and through its churches has continued to provide video opportunities and written material for regular weekly worship. Where the technology has made it possible, individual households have been able to participate in congregational worship through Zoom. In addition, full scripts of worship services have been made readily available each week and a number of churches have recorded services which have then been made available through social media platforms. Although people have not met physically, the business of the Circuit has been conducted by means of Zoom meetings. Churches have continued to conduct necessary business in a similar way and to ensure pastoral care has been sustained principally through phone conversations rather than the usual personal visiting. Administrative support continues and some provision of training has been undertaken by Zoom. The South West Region Learning Network has been particularly helpful in this regard.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under '**Finance Review**').

Superintendent's Portfolio

The year began with a Welcome Service for three new ministers to the Circuit held in St John's Northgate in Gloucester. I am grateful for the warm welcome that I received and for all the hard work that went into the preparation for the arrival of the three of us. The priority in the first few months was to find my way around the Circuit, to get to know the members of the circuit staff and to build relationships with the lay leaders of the Circuit.

God in Love Unites Us

This Methodist Conference report about Marriage and Relationships entitled "God in Love Unites Us" was sent to Circuits for prayerful discussion and consideration. We held a series of meetings around the Circuit which were attended by over 90 people. A report on these discussions which reflected the variety of views on the report was sent to the Bristol District Synod.

Refreshing the Mission Plan

In March, the Circuit Assembly agreed to review and refresh the circuit mission plan. A need to ensure that the mission plan embeds the developing emphasis of the Methodist Conference on evangelism and growth called "God for All" had been identified. There is also a need to ensure that our missional ambitions are matched with appropriate levels of staffing and the effective stewardship of finance and property.

Appointment of Circuit Stewards

The Circuit Assembly agreed to appoint a group of circuit stewards who would not carry the additional responsibilities of significant portfolios of work associated with the management of the Circuit. Four people were appointed in August 2020 who alongside two portfolio holders, who will also continue as circuit stewards, will focus their gifts on connecting the churches that comprise the circuit by building relationships and offering the churches encouragement and support.

Appointment of Deputy Superintendents

Rev'ds. Michelle Ireland and Jayne Webb have been appointed as Deputy Superintendents from September 2020 in succession to Rev'd Simon Topping whose full-time appointment in the Circuit came to an end in August 2020. Thanks must be expressed to him for his faithful, prophetic and imaginative service in the Circuit.

COVID-19 Pandemic

At the end of March 2020, the worldwide COVID-19 pandemic forced the closure of all our buildings. Worship continued through the regular posting and emailing of services that could be used in people's homes. In most places online worship was quickly established using video conferences and pre-recorded material made available on YouTube. A plan to continue and develop this digital ministry after the pandemic has been established. Pastoral care continued by phone and letter. Several churches worked in partnerships with other churches and community groups to deliver food to vulnerable people who could not leave their homes.

The pandemic highlighted our strengths as a Christian community and exposed our vulnerabilities, in particular the age profile of some of our congregations and our dependence on letting our premises to raise funds. By the end of the year, the pandemic was ongoing and although our buildings had been re-opened our worship and other activities were still significantly curtailed with many people still not able to attend worship and other activities. Conversation has started about how we could build back better.

Thanks

I conclude with another word of gratitude to the lay officers of the Circuit for the incredible energy, skill, commitment and grace with which they serve the Circuit. Without them the Circuit would not be able to do its work. I also want to thank the ministers who have all been a delight to get to know and serve alongside.

The Revd. John Hellyer, Superintendent Minister

Learning & Caring Portfolio

During the connexional year 2019-20 the programme of learning and training opportunities for the Circuit included further sessions on the art and function of story telling. The ministry of healing was presented and discussed at two day conferences followed by Sunday evening Acts of Worship devoted to the same subject. Unfortunately Covid-19 led to the immediate cancellation of a day conference planned for those interested in learning more about Celtic Christianity.

Workshops, arranged by the Superintendent, to discuss "God in Love Unites Us", the report of the connexional Marriage and Relationships Task Group, have been held across the Circuit in six churches in January and February.

Additional quarterly meetings in each of the four areas of the Circuit are now being held regularly for our local preachers as workshops in anticipation of the next three months' lectionary Bible readings. These have been organised and led by members of the Vision and Strategy for Mission Task Force.

The Circuit Children & Young People Network convener is working on a proposal to bring together the families with children and young people in our churches together with those who work regularly with them for a residential weekend at a venue in the county when the situation allows. The weekend would be organised around a series of activities with worship together on the Sunday morning.

One of our young people took part in this year's Pulse Leadership Academy, run by PSALMS. This is a twelve months' programme involving regular evenings of leadership training, Christian teaching, an adult mentor for each member and residential weekends.

The Circuit continues to provide a Bristol Methodist District representative on the Forum of the South West Learning Network of the Methodist Church which gives access to a further range of training and learning opportunities offered by members of the connexional team. Since lockdown, virtual training has been employed linking with the South West Learning Network Team. Sessions that the team provide are widely circulated. An evening on Equality, Diversity and Inclusion was arranged for the Gloucestershire Circuit as were four sessions based around the role of circuit stewards. While face to face meetings are not possible, further online sessions are planned for the next year to include Transformational Ministry, the Creative Arts, the role of church steward and support for those volunteering in schools and pastoral care of the elderly.

The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio

Mission Portfolio

The first half of the connexional year marked a fallow time as the energy from the Vision and Strategy Group was ended, whilst the coming of a new Superintendent meant that there was much helpful reflection as to exactly what our mission is to Gloucestershire and how we might together transfer that vision into reality. The coming splitting of the portfolio office from the role of circuit steward will I feel sure release more creative activity and thinking "outside of the box". I wish my successor Deacon Sue Peat well as she takes over this portfolio from September 2020.

The second half of the connexional year has of course been dominated by Covid-19, and from a mission point of view this has opened up new and surprising mission opportunities as churches have learnt new skills in going online. Through this online presence churches have made contact with a far wider audience in not just numbers but also reach. The discussion as we look to the future is how this online activity can be consolidated as physical congregational worship re-starts and how contacts can be translated into mission.

The Revd. Martin Turner, Supernumerary holding the Mission Portfolio

Personnel Portfolio

The beginning of the connexional year saw the arrival of a new Superintendent Minister for the Gloucestershire Circuit. The Rev'd John Hellyer moved to live in Gloucester from Surrey where he had been Chair of the South East District of the Methodist Church. The Circuit also welcomed the Rev'd John McNeill, an experienced presbyter from the Scotland District, and the Rev'd Rachel Leather, a presbyteral probationer.

The ministerial staffing for 2019-20 was as follows: 10 full-time presbyters; a full-time deacon; 2 part-time presbyters; 3 part-time supernumeraries; 2 authorised presbyters. This equates to 11.83 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. The third part-time supernumerary at Christ Church Nailsworth (LEP) and the URC minister authorised to serve the Circuit at Christchurch Abbeydale (LEP) are employed independently.

In November and December 2019 following meetings of the connexional Stationing Matching Group, the Rev'ds. Rachel Hope and Wendy Tucker visited the Circuit and subsequently accepted invitations to be stationed (subject to the approval of Conference) in the Gloucestershire Circuit. Conference approved and we were pleased to be able to look forward to their arrival as members of the presbyteral staff from September 2020.

At its March 2020 meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. Training sessions for all members of the committee were arranged by the District Chair in order to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making. These two training sessions and all subsequent consultations related to the invitation and stationing process this year have been held by Zoom because of the pandemic.

Two full-time and two part-time presbyters whose appointments are due to end in August 2021 expressed a wish for extensions to their appointments to be considered. A consultative process, clearly defined in the Code of Practice, was then followed involving local churches and other areas of the presbyters' work before the Circuit Invitation Committee met (virtually) to consider the offers of extension and the responses. For each minister the committee unanimously recommended to the Circuit Assembly acceptance of the offer and at their next meeting the Assembly accepted the recommendations without amendment. In August '20 a service was held at Cirencester Ashcroft Church (LEP) to say farewell to the Rev'd Jayne Taylor. Government guidelines were followed with regard to the limitation on the number attending and the wearing of masks. Presentations were made on behalf of the Circuit and the three churches for which the Rev'd Jayne had pastoral charge.

The Circuit is the named employer of nine lay workers:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration. Before the advent of Covid-19 both worked in the circuit office at 18 College Green Gloucester which is leased by the Circuit from the Dean and Chapter of Gloucester Cathedral. Since March 2020 as a consequence of the pandemic they have been working at home.
- Five part-time Children/Youth/Families Outreach workers based in the Methodist churches at Churchdown, Eastington, Gloucester Lonsdale Road, Tetbury and Tewkesbury together with a part-time hospitality worker at Cheltenham Bethesda Methodist church and a full-time Mission & Outreach Project worker employed at Cirencester Ashcroft Methodist Church. A replacement part-time Youth & Families Lay Worker was appointed for Eastington Methodist Church in February 2020.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly.

The Circuit continues to contribute to the funding of a part-time Chaplain at Hartpury University and to be represented on her support group.

Finally, I take this opportunity to thank Moira Anderson, the previous holder of this portfolio, not only for her efficient conduct of the business but equally important, her sensitive awareness of how best to relate to everyone involved in the stationing and invitation process.

Russell Buley, Circuit Steward holding the Personnel Portfolio

Property Portfolio

The manse stewards have continued to maintain the thirteen manses of the Circuit. All but one have been occupied as intended by the ministerial staff. The thirteenth property which has not been required for Circuit staffing this year has been let on a shorthold assured tenancy. Quinquennial inspections have been completed as required on a number of churches and manses during the year. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the five burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, Highleadon, Kemerton, Oakridge Lynch and Randwick. Oakridge Lynch has been of particular concern this year as the retaining wall had to be re-built before the owner of the adjoining property assumed responsibility for maintaining the stone fascia of the wall. The burial ground itself has now been formally closed.

In addition to one of the manses, Yew Tree Cottage and Flat continue to be tenanted and the Walmore Hill School premises remain leased to the Local Education Authority.

This financial year has seen the completion of the sale of the Tibberton Methodist Church building. Progress on the sale of Sheepscombe Methodist Church building has continued to have been fraught with difficulty but encouraging substantive progress had been made in the final months of this year. More steady progress is being made towards the sale of the Methodist church buildings at Lydney and May Hill.

The Circuit Assembly has approved in principle the Welcome Space project at Tewkesbury Methodist Church. Planning by the managing trustees at the church has inevitably been affected by Covid-19 restrictions but the aim remains to develop a more welcoming space at the front of the church building with better ease of access and facilities to promote the mission of an inclusive church.

The Circuit remains very grateful to Richard Bretherton for the sterling work he put in as property portfolio holder until May when the pressure of his professional commitments outside the Circuit necessitated his relinquishing the post.

Bernie Brewster, holding the Property Portfolio from September 2020

Social and Climate Justice Portfolio

The Circuit's Social and Climate Justice (changed from Public Issues and Social Responsibility in January 2020) team meets quarterly to consider ways to offer leadership on this portfolio to the Circuit. The team led the Circuit Assembly to agree the following Memorial to Conference at its meeting in March 2020, held the week before lockdown:

The Gloucestershire Methodist Circuit, recognising that the global climate emergency is a crisis for God's creation, and a fundamental injustice, and following the resolution of the Methodist Conference 2019 that there is a climate emergency,

(a) calls upon all parts of the Methodist Church, at local church, Circuit, District and connexional level, to work to achieve measurable year-on-year reductions in emissions and urgently examine what would be required to reach net zero emissions by 2030 in order that a plan of action can be drawn up to achieve that target;

(b) calls on each District to address progress toward net zero emissions every two years.

The team is also supporting circuit churches to become Eco Churches, and supporting the whole Circuit to become an Eco Circuit.

The team has been considering ways to embed the Christian principles of promoting equality and inclusion, and celebrating human diversity, in the work of the Circuit and across the county. This has begun with a Circuit training session on the issues, and is being developed into a regular annual programme as part of the emerging 5-year circuit mission plan.

The portfolio also takes a lead in providing content for the Circuit's Facebook page, as a means of engaging with the people of Gloucestershire about matters of concern affecting the spiritual, economic, social and environmental life of the county.

Andy Rickell, Circuit Steward holding the Climate and Social Justice Portfolio

FINANCIAL REVIEW

Covid-19

The 2019/20 financial year was, as noted elsewhere, challenging for the Circuit. However, the Charity is in a good financial position despite the Covid-19 pandemic and can be considered financially secure for the next 12 months, and into the coming years.

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

Financial Aims

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

Principal Funding Sources

The principal funding source of the Charity:

- Is raised primarily in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from three investment properties, one of which is a primary school leased by Gloucestershire County Council.
- Rental income for part of the year for an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group, representative of large and small, urban and rural churches assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring. During 2019/20, as a result of some churches being unable to fully meet their assessments in the latter part of the year due to churches being closed, the shortfall (an amount of £15,296 which is less than 2% of the total assessments) was more than covered by churches with larger reserves, so the overall Circuit's income was not affected.

The circuit assessment is reviewed annually and covers the costs of 1a-c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020**

FINANCIAL REVIEW (continued)

Grants

Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.

Grants made during the year included:

- £4,788 – To support assessment contributions from 4 churches over the year.
- £5,520 – To cover the lack of assessment receipts following the closure of May Hill chapel
- £389 – The deacon's work at Innsworth.
- £30,405 – As a contribution\grant towards the employment of church-based lay workers plus the Hartpury chaplaincy.

Financial summary

	2019/20	2018/19
	£	£
Incoming Resources:		
Assessments	766,955	754,395
Church Grants to support Assessments	37,870	-
Property\Investment	34,086	29,119
Other Income	96,443	91,993
Proceeds of Sale from Circuit Property	205,224	8,606
Total	1,140,578	884,113

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2019/20	2018/19
	£	£
Resources expended:		
Staffing	603,482	578,551
Manse maintenance	24,763	19,574
Property / church grants	42,323	20,370
District / URC / Cong. Federation Costs	163,362	158,663
DAF levy	4,250	11,982
Other governance costs	242,616	171,583
Total	1,080,796	960,723
Net movement in funds: surplus / (deficit)	59,782	(76,610)

FUNDS

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF) (for sale values up to £100,000, the levy is 20%; over £100,000, levy = 40%).

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2019 was £4,250. On the basis of the fund balance at 31/8/20, the levy to be taken on 1/9/20 will be £7,308.

	2019/20	2018/19
	£	£
MTF balance at 31 August	196,162	135,002

FINANCIAL REVIEW (continued)

Main MTF Movements: Income – Interest\Fund Revaluations £134,898; Outgoings – £73,738 Transfer to other Circuit funds to cover budget support costs in year plus known committed projects (lay and property work).

RESERVES POLICY

As at 31 August 2020 the Circuit had the following funds:
(See Note 14 to the Financial Statements for details of funds held)

	2019/20	2018/19
	£	£
Restricted	31,156	36,499
Designated	151,695	149,771
Unrestricted (manse properties) *	4,024,582	4,025,941
Unrestricted (MTD and others)	353,184	288,624
Total Funds	4,560,617	4,500,835

* Note: These funds cannot be realised unless the manses are disposed of.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers\staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £100,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

As a result of the Covid-19 pandemic, the impact on churches has been significant. Most churches have covered their drop in income by using reserves, so contributions to the Circuit through Assessments has not been affected. Indeed, the shortfall from some smaller churches was more than covered by additional grants from the reserves of larger churches.

As churches get back together, their income should improve, although the restrictions on buildings use does impact lettings income significantly.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments.

Balance of Unrestricted Funds

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

STAFFING COMMITMENTS

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time Families or Communities Workers at Tewkesbury, Eastington, Gloucester Lonsdale Road, Churchdown, Bethesda – Cheltenham; and
- Full-time worker at Cirencester Ashcroft.

We have financially supported by grants in partnership:

- with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University; and
- at Nailsworth Christ Church LEP a part-time Families worker.

Brian Cook, Circuit Steward holding the Finance Portfolio.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application or resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

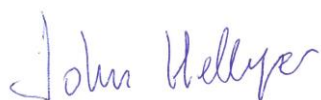
The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2000. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

ON BEHALF OF CIRCUIT MEETING



.....
Revd John Hellyer - Superintendent Minister

21st March 2021

.....
Date

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2020**

Opinion

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'Charity') for the year ended 31 August 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2020 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In forming our opinion on the financial statements, which is not qualified, we draw your attention to note 1 to the financial statements and the disclosures made in the going concern accounting policy which describes an uncertainty relating to the going concern of the Charity. The Charity is dependent on the churches within the circuit continuing to be able to meet their assessments, which is inherently uncertain and difficult to predict as the UK looks to ease lockdown. The financial statements do not include any adjustments that would result if the financial statements were not prepared on a going concern basis.

Otherwise, we have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
YEAR ENDED 31 AUGUST 2020**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Hazlewoods LLP - Statutory Auditor

Date 11 May 2021

Staverton Court
Staverton
Cheltenham, GL51 0UX

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2020**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
	Note						
INCOME							
Grants and donations		96,443	-	96,443	91,993	-	91,993
Charitable activities							
Assessments		804,825	-	804,825	754,395	-	754,395
Church sale proceeds		205,224	-	205,224	8,606	-	8,606
Investments							
Property income	2	31,209	-	31,209	24,869	-	24,869
Investment income	3	2,674	203	2,877	3,933	317	4,250
Total income		1,140,375	203	1,140,578	883,796	317	884,113
EXPENDITURE							
Raising funds							
Property	4	(4,717)	-	(4,717)	(5,866)	-	(5,866)
Charitable activities							
Grants	5	(42,323)	-	(42,323)	(20,370)	-	(20,370)
Other	5	(1,033,756)	-	(1,033,756)	(934,454)	(33)	(934,487)
Total expenditure		(1,080,796)	-	(1,080,796)	(960,690)	(33)	(960,723)
Net movement in funds		59,579	203	59,782	(76,894)	284	(76,610)
Funds:							
Brought forward		4,464,336	36,499	4,500,835	4,534,615	42,830	4,577,445
Transfers between funds		5,546	(5,546)	-	6,615	(6,615)	-
Carried forward	14	4,529,461	31,156	4,560,617	4,464,336	36,499	4,500,835

The notes on pages 20 to 31 form part of these accounts.

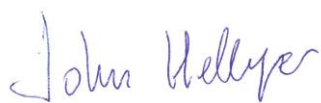
The statement of financial activities includes all gains and losses recognised in the year.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT BALANCE SHEET
AT 31 AUGUST 2020**

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	10		3,607,390		3,608,749
Investment properties	11		<u>417,192</u>		<u>417,192</u>
			4,024,582		4,025,941
CURRENT ASSETS					
Debtors	12	436,877		406,894	
Cash and cash equivalents		<u>128,741</u>		<u>103,648</u>	
		565,618		510,542	
CURRENT LIABILITIES					
Creditors due within one year	13	(29,583)		(35,648)	
NET CURRENT ASSETS		<u>536,035</u>		<u>474,894</u>	
PROVISIONS					
			-		-
TOTAL NET ASSETS			<u>4,560,617</u>		<u>4,500,835</u>
FUNDS					
Unrestricted funds	14		4,529,461		4,464,336
Restricted funds	14		31,156		36,499
TOTAL FUNDS			<u>4,560,617</u>		<u>4,500,835</u>

The notes on pages 20 to 31 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on 21st March 2021
and signed on their behalf by:



.....

Revd John Hellyer- Superintendent Minister

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
CIRCUIT CASH FLOW STATEMENT
YEAR ENDED 31 AUGUST 2020**

	Note	2020 £	2019 £
CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		59,782	(76,610)
Adjustments for non-cash items:			
Depreciation	10	1,359	1,844
Net interest received		(2,877)	(4,004)
Loss on disposal of tangible fixed assets		-	95
Working capital adjustments:			
(Increase) / decrease in debtors		(29,983)	49,052
(Increase) in creditors		(6,065)	(13,205)
Decrease in provisions		-	(5,044)
Net cash flow from operating activities		22,216	(47,872)
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		2,877	4,004
Purchase of tangible fixed assets	10	-	(2,574)
Net cash flow from investing activities		2,877	1,430
Change in cash and cash equivalents in the year		25,093	(46,442)
Cash and cash equivalents at 1 September		103,648	150,090
Cash and cash equivalents at 31 August		128,741	103,648
Cash balances at 31 August		43,132	71,415
Other cash balances held by third parties		85,609	32,233
Cash and cash equivalents per balance sheet at 31 August		128,741	103,648

The notes on pages 20 to 31 form part of these accounts.

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

Scope of the financial statements

The financial statements relate to the work of the Circuit, in all aspects.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements, reviewed detailed forecasts that take account of the anticipated impact of the coronavirus pandemic and considered the availability and use of Government support, such as staff furlough schemes.

There are inherent uncertainties regarding the forecasts, such as the extent of the impact of the UK recession on the Charity and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

Judgements and estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

Donated goods

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.

1 ACCOUNTING POLICIES (continued)

Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit, less a deduction paid to the Connexion. Such proceeds are recognised as charitable income in the year they are received.

Investment income

Investment income is included in the Statement of Financial Activities in the accounting period on a receivable basis.

Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the trustees.

Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.

1 ACCOUNTING POLICIES (continued)

Leased assets

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

Taxation

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

Fixed assets and depreciation

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the CPF.

Investment properties

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1 ACCOUNTING POLICIES (continued)

Pension contributions

Methodist Ministers Pension Fund:

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

Circuit Pension Scheme:

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

Provisions

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

2 PROPERTY INCOME

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Rent received	<u>31,209</u>	<u>-</u>	<u>31,209</u>	<u>24,869</u>

3 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Bank interest received	<u>2,674</u>	<u>203</u>	<u>2,877</u>	<u>4,250</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

4 COST OF RAISING FUNDS

	2020 £	2019 £
Property costs	<u>4,717</u>	<u>5,866</u>

5 CHARITABLE EXPENDITURE

	Grants £	Other £	Total 2020 £	Total 2019 £
Stipends, salaries and expenses	-	587,648	587,648	578,551
Manse costs	-	24,763	24,763	19,574
Other grants	42,323	-	42,323	20,370
District assessments	-	163,362	163,362	158,663
District advance fund levy	-	4,250	4,250	11,982
Other costs	-	180,663	180,663	107,217
Depreciation	-	1,359	1,359	1,844
Audit, accountancy and other fees	-	25,738	25,738	9,610
Office, communications and other costs	-	42,748	42,748	47,046
Donations	-	3,225	3,225	-
Total 2020	<u>42,323</u>	<u>1,033,756</u>	<u>1,076,079</u>	<u>954,857</u>
Total 2019	<u>20,370</u>	<u>934,487</u>	<u>954,857</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

6 GRANT MAKING ACTIVITIES

During the year £42,323 of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2020 are analysed below.

	2020 £	2019 £
Assessment support	11,748	8,822
Church outreach	12,557	8,042
Other	<u>18,018</u>	<u>3,506</u>
	<u>42,323</u>	<u>20,370</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

7 STAFF COSTS

	2020	2019
	£	£
Stipends and salaries	471,277	465,784
Pension contributions – Methodist Ministers Scheme	78,874	76,843
Pension contributions – Other	5,306	5,411
Social security costs	32,191	30,513
	<u>587,648</u>	<u>578,551</u>

No employee earned more than £60,000 per annum.

The average number of employees expressed as full time equivalents was as follows:

	Number	Number
	2020	2019
Ordained staff	13	13
Lay workers	4	4
Office staff	1	1
	<u>18</u>	<u>18</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

During the year expenses were reimbursed to 34 trustees totalling £21,832 (2019: £31,299) in respect of travelling expenses and £15,942 (2019: £11,146) in respect of other Circuit costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 20.

9 NET MOVEMENT IN FUNDS

This is stated after charging:	2020	2019
	£	£
Auditors remuneration - Audit of the annual accounts	5,500	5,250
Depreciation of tangible fixed assets	1,359	1,844
Operating rentals – Circuit office rent	<u>3,700</u>	<u>3,700</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

10 TANGIBLE ASSETS

	Manses £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2019	3,603,315	13,207	3,616,522
Additions	-	-	-
Disposals	-	-	-
As at 31 August 2020	<u>3,603,315</u>	<u>13,207</u>	<u>3,616,522</u>
Depreciation			
As at 1 September 2019	-	7,773	7,773
Charge for the year	-	1,359	1,359
Eliminated on disposals	-	-	-
As at 31 August 2020	<u>-</u>	<u>9,132</u>	<u>9,132</u>
Net Book Value			
As at 31 August 2020	<u>3,603,315</u>	<u>4,075</u>	<u>3,607,390</u>
As at 1 September 2019	<u>3,603,315</u>	<u>5,434</u>	<u>3,608,749</u>

11 INVESTMENT PROPERTIES

	Land and buildings £
Fair Value	
As at 1 September 2019 and at 31 August 2020	<u>417,192</u>

The trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has not used an independent professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

12 DEBTORS

	2020 £	2019 £
Other debtors and prepayments	78,282	111,769
Central Finance Board and Trustees for Methodist Church property deposits	<u>358,595</u>	<u>295,125</u>
	<u>436,877</u>	<u>406,894</u>

Included within other debtors and prepayments is £Nil (2019 - £17,287) which is due after one year.

13 CREDITORS DUE WITHIN ONE YEAR

	2020 £	2019 £
Purchase ledger	24,083	28,892
Other creditors and accruals	<u>5,500</u>	<u>6,756</u>
	<u>29,583</u>	<u>35,648</u>

Included within other creditors and accruals is deferred income of £Nil (2019 - £nil).

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

14

ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2019 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2020 £
Unrestricted funds					
Property	4,025,941	-	(1,359)	-	4,024,582
Unrestricted property funds	<u>4,025,941</u>	<u>-</u>	<u>(1,359)</u>	<u>-</u>	<u>4,024,582</u>
MTF	135,002	134,898	(4,793)	(68,945)	196,162
General	153,622	1,004,519	(1,074,453)	73,334	157,022
Unrestricted other funds	<u>288,624</u>	<u>1,139,417</u>	<u>(1,079,246)</u>	<u>4,389</u>	<u>353,184</u>
Total non-designated	<u>4,314,565</u>	<u>1,139,417</u>	<u>(1,080,605)</u>	<u>4,389</u>	<u>4,377,766</u>
Designated funds					
Pioneering Ministry	-	-	-	2,500	2,500
Mission Bursary	11,197	40	-	(2,500)	8,737
Manse Maintenance	4,050	18	-	-	4,068
Minister Relocation	53	-	-	-	53
Other	-	191	(191)	-	-
CFB committed funds	112,352	617	-	6,945	119,914
Assessment Support	16,133	66	-	(5,788)	10,411
Stipend Fund	5,986	26	-	-	6,012
	<u>149,771</u>	<u>958</u>	<u>(191)</u>	<u>1,157</u>	<u>151,695</u>
Total unrestricted	<u>4,464,336</u>	<u>1,140,375</u>	<u>(1,080,796)</u>	<u>5,546</u>	<u>4,529,461</u>
Restricted funds					
CFB – The Relief Fund	12,172	79	-	(3,200)	9,051
TMCP - Deakin Trust	799	-	-	-	799
TMCP - Marshall Trust	232	-	-	-	232
TMCP - Muriel Brooks	304	4	-	-	308
Pamela Selby	8,779	39	-	-	8,818
Benevolent Fund	783	4	-	-	787
TMCP - Kemerton Graveyard	7,674	44	-	(2,346)	5,372
TMCP - Manse Maintenance	4,637	31	-	-	4,668
TMCP - A W Maggs	1,119	2	-	-	1,121
Total restricted	<u>36,499</u>	<u>203</u>	<u>-</u>	<u>(5,546)</u>	<u>31,156</u>
Total funds	<u>4,500,835</u>	<u>1,140,578</u>	<u>(1,080,796)</u>	<u>-</u>	<u>4,560,617</u>

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

14 ANALYSIS OF CHARITABLE FUNDS (continued)

Prior year:	Balance at 1 September 2018 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2019 £
Unrestricted	4,434,760	883,279	(960,690)	(42,784)	4,314,565
Designated	99,855	517	-	49,399	149,771
Total unrestricted	4,534,615	883,796	(960,690)	6,615	4,464,336
Total restricted	42,830	317	(33)	(6,615)	36,499
Total funds	4,577,445	884,113	(960,723)	-	4,500,835

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Circuit funds are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	4,024,582	-	4,024,582
Cash at bank and in hand	119,137	9,604	128,741
Unrestricted TMCP Funds	217,126	-	217,126
Restricted TMCP Funds and other net current assets	168,616	21,552	190,168
	4,529,461	31,156	4,560,617

16 DESIGNATED FUNDS

Details of designated funds are as follows:

Mission Bursary	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set assessments.
Relocation	To cover costs of minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional lay employment.
Other (under £1,000)	Designated for various uses.
Pioneering Ministry	To support the work of the deacon at Innsworth.
Manse Maintenance	Surplus funds being held until required.
Stipends Fund	Surplus funds being held until required.

THE METHODIST CIRCUIT OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2020

17 RESTRICTED FUNDS

Details of restricted funds are as follows:

The Relief Fund	To enable Methodist groups in the UK, as needs arise, to assist their work of supporting the relief of persons suffering or affected by disasters or major incidents by providing support and assistance to relieve their charitable needs caused by those events.
Pamela Selby	Bequest 'For the benefit of the Church's Ministry in the Forest of Dean'.
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Osbourne	Balance at year end = nil. Fund used in year for Stroud manse maintenance following change in purpose approved by the Charity Commission
Other (under £1,500)	Various specific restrictions on usage.

18 CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

19 OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

	2020 £	2019 £
Expiry date:		
Within 1 year	8,580	-
Between 2 and 5 years	-	-
Over 5 years	-	-
	<u>8,580</u>	<u>-</u>

OPERATING LEASES – LESSEE

The total of future minimum lease payments is as follows:

	2020 £	2019 £
Expiry date:		
Within 1 year	3,700	3,700
Between 2 and 5 years	7,092	7,092
Over 5 years	-	-
	<u>10,792</u>	<u>14,492</u>

RELATED PARTY TRANSACTIONS

Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£24,852, or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Dr Simon Topping	(Deputy Superintendent)
Rev'd Andrew Biggs	
Rev'd Naomi Cooke	
Rev'd Denise Hargreaves	
Rev'd Michelle Ireland	
Rev'd John Kime	(Part-Time 0.5 FTE)
Rev'd Rachel Leather	
Rev'd Dr John McNeill	
Deacon Sue Peat	
Rev'd Noel Sharp	(Part-Time 0.33 FTE)
Rev'd Phil Summers	
Rev'd Jayne Webb	
Rev'd Stuart Radford	(Part-Time 0.5 FTE – but costs fully reimbursed by Nailsworth LEP)
Rev'd Jayne Taylor	(An ordained minister in The United Reformed Church, but appointed to and funded by the Circuit. Salary in accordance within URC pay scales)

Minister appointments with a part-time 'no stipend' based appointment. Both are Supernumerary Ministers.

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Apart from Rev'ds Kime and Sharp, all were provided with living accommodation as required by the Methodist Church's Standing Orders. In addition to the basic stipend, the Superintendent and Deputy Superintendent were each paid the Methodist Conference standard Superintendent's allowance £2,485, or pro rata where applicable).

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.

20 RELATED PARTY TRANSACTIONS (continued)

Lay employees

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

Administrators

Louise Hebborn	Circuit Administrator (Administration) (24 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (20 hrs / wk.)

Church Based Workers

Julie Biggs ++	Community Outreach Worker – Lonsdale Road, Gloucester (20hrs / wk.)
Linda Bone **	Part time Activity Leader - Tetbury (3 hrs / wk.)
Clair Prosser **	Families Outreach Worker –Tewkesbury (20hrs /wk.)
Rachel Simpson ++	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs / wk.)
Charlie Trykush ++	Families Outreach Worker - Churchdown (20hrs/wk.)
Charlie Trykush **	Part time Activity Leader - Cirencester (3 hrs / wk.)
Anton Wynn ++	Mission & Outreach Project Worker (FT 37.5 hrs / wk.) from Jun'18
Roz Wisniewski	Youth & Families Worker – Eastington (20hrs/wk.) from Feb'20
Richenda Leigh	Chaplain – Employed by Hartpury University, 3-way grant funded,

Note 1:

Lay employee marked '++' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked '**' – salaries were met fully by the local church.

Note 2:

To ensure correct payroll\payment procedures, a number of other people used by individual churches for caretakers\maintenance etc.. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

APPENDIX 1: LIST OF TRUSTEES 2019/20

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

Ministers:

Andrew Biggs	Peter Clarkson	Naomi Cooke
Denise Hargreaves	John Hellyer*	Michelle Ireland*
John Kime	David King	Rachel Leather
John McNeill	Sue Peat	Stuart Radford
Noel Sharp	Phil Summers	Jayne Taylor
Simon Topping*	Martin Turner*	Jayne Webb*

Circuit Executive:

Moirra Anderson	Richard Bretherton (to May '20)	
Russell Buley	Brian Cook	Andy Rickell

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:

(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):

John Bailey	David Bennett	Bernie Brewster
Peter Gardner	Sally Hall	Celia Kidd
Graham Marsh	Stuart Radford	

Circuit elected representatives to the District Synod

Brian Cook	Russell Buley	Mike Haines
Liz Ledger	Jackie Morris	Keith Long
Malcolm Stevens		

Lay Worker whom the Assembly appointed to be a member

Julie Biggs

(2) Supernumerary Ministers who are Trustees (other than in another role):

Richard Atkins	Diane Daymond	Vernon Godden
Robbie Riddell		

APPENDIX 1: LIST OF TRUSTEES 2019/20 (continued)

(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):

(# indicates they served for part of the year)

Abbeydale	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych		
Aylburton	Liz Day	Gerald Newcombe	Julia Newcombe
Bailey Lane End	Roy Milnes	Jim Morgan	Nigel Stewart#
Bishops Cleeve	Marie Chattell	Marie Lever	Ruth Whiting
Bream	Helen Clements	Rebecca Morgan	
Brimscombe	Jenny Blockley	Sarah Elliott	
Cam	John Jewell	Alastair MacLeod	
Chalford Hill	Tony Gittings	Stuart Hobbs	
Cheltenham - Bethesda	Moirra Anderson	Elaine Bailey	Keith Norman
Cheltenham - St Marks	Matthew Courtney	Helen Fryers#	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Eric Lambert	
Cinderford	Philip Hyne		
Cirencester	Jane Bennett		
Clements End	Angela Allcock	Arthur Haines	
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	Cynthia Cole	Janet Phelps	John Rogers#
Dursley	Sally Hall	Meriel Hellen	Christine Wetton
Eastington	Ken Burgin	Rebecca Burgin	
Fairford	John Reynolds	Christine Watson	
Gloucester - Barton Street	Eric John	Harold Mumford	
Gloucester - Lonsdale Road	Mike Haines	Peter Hillier	Jill Tucker
Gloucester - St. John's	Paul Fugler	John Peacock#	Malcolm Stevens
Hartpury	David Ledger	Liz Ledger	
Hucclecote	Richard Clarke	Kay Jenkins	John Rainbow
Lydney	Pauline Cook#		
Nailsworth	Chris Law		
Newent	Susan Cook	Fred Passant	John Rogers
Pillowell	Derrick Dobbs	Malvina Dobbs	
Quedgeley	Ellaine Cameron	Kay Riddell	
Randwick	Stuart Gregory	Isabel Stanley	
South Cerney	Joanne Oldridge		
Stonehouse	Sue Burnham	Ginny Young	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	
Tetbury	Sue Cook	Barbara Woodcraf	
Tewkesbury	Jean Davies	Lin Sallis	Patricia Turner
Winchcombe	Richard Bretherton	Geoff Onions	Trevor Upton
Woolaston	Liz Lander	Ashley Lane#	
Wotton – under - Edge	Reg Clarke	Alison Jackson	

APPENDIX 1: LIST OF TRUSTEES 2019/20 (continued)

(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):

Peter Allsopp
Karen Burridge
Margaret Marshall

John Bell
Adele Garner
Ann Pearce

Peter Bennett
Neil Grecian