

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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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

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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 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	

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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 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.

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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)

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, 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).

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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.

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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.

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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.

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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.

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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.

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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

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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	<u>24,480</u>	<u>-</u>	<u>24,480</u>	<u>30,776</u>

**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	<u>4,895,814</u>	<u>1,111,844</u>	<u>(1,122,747)</u>	<u>100</u>	<u>4,885,011</u>
Total restricted	26,660	838	(5)	(100)	27,393
Total funds	<u>4,922,474</u>	<u>1,112,682</u>	<u>(1,122,752)</u>	<u>-</u>	<u>4,912,404</u>

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)
	<u>5,091,437</u>	<u>29,005</u>	<u>5,120,442</u>

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