

The Methodist Circuit of Gloucestershire

Registered Charity No. 1136205

Annual Report

and

Financial Statements

for the

Year ended 31 August 2025

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

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

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

CIRCUIT EXECUTIVE

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

CIRCUIT OFFICE HOLDERS

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

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

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

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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 2025. The annual report serves the purposes of both a trustees' report and a directors' report.

STRUCTURE, GOVERNANCE & MANAGEMENT

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

PUBLIC BENEFIT

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

APPOINTMENT OF TRUSTEES

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

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

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

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

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

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

TRUSTEE RECRUITMENT, INDUCTION & TRAINING

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches. A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

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ORGANISATION

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

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

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

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

Circuit churches:

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

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

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

RISK MANAGEMENT

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

The major risks have been identified and recorded by the Circuit Leadership team with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

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RISK MANAGEMENT (continued)

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

The Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches. The Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

FINANCIAL VIABILITY

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

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

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

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CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES

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

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

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

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

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

MISSION POLICY

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

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

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

MISSION PLAN

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

Who we are

Methodists believe that:

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

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MISSION PLAN (continued)

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

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

Our reason for being

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

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

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

Our guiding principles

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

So, we aspire to be a Circuit that is:

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

What we will do from 2021 to 2026:

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

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

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

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

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

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MISSION PLAN (continued)

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

Mission Plan Summary – Priorities for Action

Learning and Caring

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

Mission

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

Social and Climate Justice

- Equality Diversity and Inclusion.
- Climate Emergency.

Personnel (Ministry)

- Reshaping Ordained and Lay Ministry.

Property

- Property Plan.

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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ACHIEVEMENTS AND PERFORMANCE (continued)

Superintendent's Portfolio

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

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

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

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

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

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

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

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

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

Reverend Jayne E. Webb
Superintendent Minister
Gloucestershire Circuit

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ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The Local Lay Pastor (LLP) Role

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

Learning & Caring Portfolio

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

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

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

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

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

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

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

Mission Portfolio

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

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

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

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

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

Deacon Sue Peat, Mission Portfolio Holder

Personnel Portfolio

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

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

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

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

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

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

Colin Pascoe, Circuit Steward holding the Personnel Portfolio

Property Portfolio

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

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

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

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

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

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

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

Louise Hebborn & Michelle Warren, Property Portfolio

Social and Climate Justice Portfolio

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

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

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

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

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

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

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

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

Suz Jones, Social and Climate Justice Portfolio Holder

CIRCUIT SAFEGUARDING OFFICER'S REPORT

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

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

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

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

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

Peter Gardner, Circuit Safeguarding Officer

FINANCIAL REVIEW

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

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

Financial Aims

Our aim is twofold:

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

Principal Funding Sources

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW (continued)

Grants

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

Grants made during the year included:

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

Financial summary

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

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

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

FUNDS

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

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

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

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

FUNDS (continued)

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

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

RESERVES POLICY

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

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

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

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

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

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

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

Balance of Unrestricted Funds

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

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

STAFFING COMMITMENTS

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

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

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

Pete Watt, Circuit Treasurer

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

TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

AUDITORS

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

ON BEHALF OF CIRCUIT MEETING

Signed:.....
Rev. Jayne Webb

14/4/2026
.....
Date

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

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Felicity Sang

**Felicity Sang
(Senior Statutory Auditor)**

For and on behalf of:
Hazlewoods LLP
Statutory Auditors
Staverton Court
Staverton
Cheltenham, GL51 0UX

16/4/2026
Date.....

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

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

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

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

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

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

14/4/2026

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

Signed: *Rev. Jayne Webb*

Print name: Rev. Jayne Webb

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

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

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

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

1 ACCOUNTING POLICIES

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

Basis of preparation

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

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

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

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

Going concern

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

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

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

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

Judgements and estimation uncertainty

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

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

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

1 ACCOUNTING POLICIES (continued)

Income

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

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

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

The Circuit acts as agent in two matters:

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

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

Grants and donations

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

Donated goods and services

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

Church sale proceeds

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

Investment income

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

Expenditure

Costs are defined as follows:

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

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

1 ACCOUNTING POLICIES (continued)

Expenditure (continued)

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

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

Grants to local churches

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

Other grants payable

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

Leased assets

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

Taxation

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

Ministers' manse costs

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

Fixed assets and depreciation

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

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

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

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

Investment properties

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

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

1 ACCOUNTING POLICIES (continued)

Debtors

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

Cash at bank and in hand

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

Creditors

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

Fund accounting

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

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

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

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

Pension contributions

Methodist Ministers Pension Fund:

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

Circuit Pension Scheme:

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

Provisions

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

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

1 ACCOUNTING POLICIES (continued)

Financial instruments

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

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

2 PROPERTY INCOME

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

3 INVESTMENT INCOME

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

4 COST OF RAISING FUNDS

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

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

5 CHARITABLE EXPENDITURE

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

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

6 GRANT MAKING ACTIVITIES

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

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

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

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

7 STAFF COSTS

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

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

The average number of employees by headcount was as follows:

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

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

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

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

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

8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES

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

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

9 NET MOVEMENT IN FUNDS

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

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

10 TANGIBLE ASSETS

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

11 INVESTMENT PROPERTIES

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

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

12 DEBTORS

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

13 CREDITORS DUE WITHIN ONE YEAR

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

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

14 ANALYSIS OF CHARITABLE FUNDS

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

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

14 ANALYSIS OF CHARITABLE FUNDS (continued)

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

16 DESIGNATED FUNDS

Details of designated funds are as follows:

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

17 RESTRICTED FUNDS

Details of restricted funds are as follows:

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

18 OPERATING LEASES – LESSOR

The total of future minimum lease receipts is as follows:

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

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

19 RELATED PARTY TRANSACTIONS

Ministers

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

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

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

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

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

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

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

Local preachers

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

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

19 RELATED PARTY TRANSACTIONS (continued)

Lay employees

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

Administrators

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

Church Based Workers

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

Note 1:

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

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

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

Note 2:

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

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

APPENDIX 1: LIST OF TRUSTEES 2024/25

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

Ministers:

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

Circuit Executive:

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

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

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

Circuit elected representatives to the District Synod

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

Lay Worker whom the Assembly appointed to be a member

None

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

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

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

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

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

(# indicates they served for part of the year)

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

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

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

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