

# WEST DEVON METHODIST CIRCUIT

England & Wales - Charity number 1134070

## Details

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**Status** Registered

**Legal form** Previously excepted

**Registered** 2010-02-04

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

## Contact

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**Address** 42 Leeze Park  
Okehampton  
EX20 1EE

**Phone** 01837 52302

**Email** [chris.jackson7@gmail.com](mailto:chris.jackson7@gmail.com)

**Website** [www.westdevonmethodists.org](http://www.westdevonmethodists.org)

## Activities

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**Objects:** The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

**Activities:** A Circuit of 13 Churches working together and supporting each other. Our faith is shared through prayer & action in the church & community. Public worship takes place every Sunday. Some places hold events during the week with meetings for study, prayer & fellowship for different age groups. We respond to members of the public by providing 'occasional services' - marriages, baptisms & funerals.

## Classification

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

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£173,589	£214,247	-	-
2024-08-31	£184,935	£221,513	-	-
2023-08-31	£158,145	£296,748	-	-
2022-08-31	£544,368	£299,256	£1,373,500	5
2021-08-31	£278,528	£192,324	-	-

## Trustees

Name	Role	Appointed
ALAN JOHN PARTRIDGE		2013-09-13
ALAN LEONARD MARSHALL		
Alison Jane Morgan		2025-10-01
Anne Elizabeth Searle		2022-09-21
BARBARA DALTON		2018-09-01
BERYL GWENDOLINE DOWN		
BRENDA MARGARET HOCKRIDGE		
Barry Francis William Searle		2015-09-01
CHRISTINE JOYCE COTTLE		
DAVID DOWN		
DAVID FERNLEY JAMES		
DEAN MITCHELL JAMES		
Diana Sizmur		2023-05-08
Dorothy Lilian Couch		2014-02-25
Fiona Marshall		2025-11-06
Gary Clifton Yates		2023-03-22
Heather Jean Smallacombe		2024-09-25
Ian Trenaman		
JUDY WATERER		2014-03-20
Jennifer Thorne		2024-06-16
LUCY GILBERT		
Leslie Graham Cutter		2025-07-01
Linda Kyle		2020-02-26
Lynda Trigg		2025-10-22
MARLENE MARY HUNKIN		
MICHAEL ALBERT JOHN CURTICE		
MR KEN SMALLACOMBE		

Name	Role	Appointed
MRS LYN WHITWORTH		
MRS RUTH JAMES		
Margaret Elizabeth Allin		2017-09-01
Mr Ken Down		2014-02-25
RICHARD ANDREW JOHN BALSDON		
Rachel Short		2025-09-01
Rev Melvyn Nigel Eric Cooke		2025-09-01
SANDRA RUTH TRENAMAN		
Sarah Ann Balsdon		2025-10-16
WINIFRED BARBARA DAVEY		

**WEST DEVON METHODIST CIRCUIT**

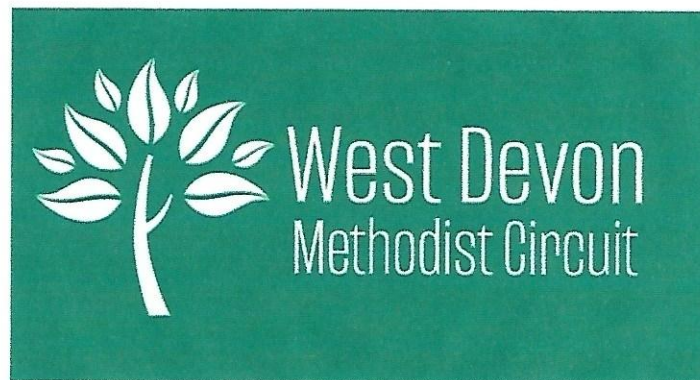
England & Wales - Charity number 1134070

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# Accounts

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# The **Methodist** Church



Registered Charity Number: 1134070

**Trustees Annual Report**  
**Statement of**  
**Annual Financial Accounts**  
**Year ended 31st August 2025**

Name of Circuit : WEST DEVON

Circuit No: 37/26

**Statement of Financial Activities (SOFA) for the year ended 31 August 2025**

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2024-25 £
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**Income**

1 Donations and legacies						0
2 Income from monetary investments	5,956	7,948				13,904
3 Income from investment properties	23,407					23,407
4 Assessments on Churches	121,628					121,628
5 Capital Receipts						0
6 Grants received						0
7 Other charitable income	14,650					14,650
<b>8 Total income</b>	<b>165,641</b>	<b>7,948</b>				<b>173,589</b>

**Expenditure**

9 Grants and donations						0
10 Salaries and associated costs	61,427		65,000			126,427
11 Property maintenance	11,776					11,776
12 Connexional assessment & model trust levy		6,668				6,668
13 District Assessment & Levy	34,526					34,526
14 Depreciation						
15 Office expenses	2,644					2,644
16 Other outgoings	27,016			5,190		32,206
<b>17 Total charitable expenditure</b>	<b>137,389</b>	<b>6,668</b>	<b>65,000</b>	<b>5,190</b>		<b>214,247</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
<b>20 Net income/(expenditure)</b>	<b>28,252</b>	<b>1,280</b>	<b>-65,000</b>	<b>-5,190</b>		<b>-40,658</b>
21 Transfers between funds						0
22 Other gains/(losses)						
<b>23 Net movement in funds</b>	<b>28,252</b>	<b>1,280</b>	<b>-65,000</b>	<b>-5,190</b>	<b>0</b>	<b>-40,658</b>
24 Total funds brought forward	133,781	62,170	150,000	9,968		355,919
<b>25 Total funds carried forward</b>	<b>162,033</b>	<b>63,450</b>	<b>85,000</b>	<b>4,778</b>		<b>315,261</b>

Name of Circuit: **WEST DEVON**

Circuit No: 37/26

**Statement of Financial Activities (SOFA) for the year ended 31 August 2024**

General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
£	£	£	£	£	£

**Income**

1 Donations and legacies					0
2 Income from monetary investments	5,412	12,909		17	18,338
3 Income from investment properties	18,561				18,561
4 Assessments on Churches	116,912				116,912
5 Capital Receipts					0
6 Grants received			9,968		9,968
7 Other charitable income	11,031	10,125			21,156
8 Total income	<b>151,916</b>	<b>23,034</b>	<b>-</b>	<b>9,968</b>	<b>17</b>

**Expenditure**

9 Grants and donations	2,164				2,164
10 Salaries and associated costs	78,599		40,000		118,599
11 Property maintenance	24,502				24,502
12 Connexional assessment & model trust levy		9,464			9,464
13 District Assessment & Levy	28,772	682			29,454
14 Depreciation					0
15 Office expenses	2,008				2,008
16 Other outgoings	35,322				35,322
17 Total charitable expenditure	<b>171,367</b>	<b>10,146</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
18 Gains/(losses) on monetary investments					0
19 Gains/(losses) on investment properties					
20 Net income/(expenditure)	<b>-19,451</b>	<b>12,888</b>	<b>-40,000</b>	<b>9,968</b>	<b>17</b>
21 Transfers between funds	422			-422	0
22 Other gains/(losses)					
23 Net movement in funds	<b>-19,029</b>	<b>12,888</b>	<b>-40,000</b>	<b>9,968</b>	<b>-405</b>
24 Total funds brought forward	152,810	49,282	190,000	405	392,497
25 Total funds carried forward	<b>133,781</b>	<b>62,170</b>	<b>150,000</b>	<b>9,968</b>	<b>-</b>

## Balance Sheet as at 31 August 2025

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024/25 £	Totals 2023/24 £
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## Fixed Assets

Circuit Manses & Equipment	842,329					842,329	842,329
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>	<b>842,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>842,329</b>	<b>842,329</b>

## Current Assets

Debtors						0	
Loans by the Circuit	9	6,000				6,000	7,000
Investments with TMCP			23,449	85,000		108,449	172,170
Central Finance Board Deposits	2	173,177		4,778		177,955	152,793
Cash at Bank and in hand		22,856				22,856	23,957
<b>Total current assets</b>		<b>202,033</b>	<b>23,449</b>	<b>85,000</b>	<b>4,778</b>	<b>315,260</b>	<b>355,920</b>

## Current liabilities

Creditors (due in under 1 year)						0	
Grants payable within 2022-23						0	
<b>Total current liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net current assets/liabilities</b>		<b>202,033</b>	<b>23,449</b>	<b>85,000</b>	<b>4,778</b>	<b>315,261</b>	<b>355,920</b>

<b>Total assets less current liabilities</b>		<b>1,044,362</b>	<b>23,449</b>	<b>85,000</b>	<b>4,778</b>	<b>0</b>	<b>1,157,590</b>	<b>1,198,249</b>
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<b>Long term liabilities (due after more than one year)</b>								
Grants payable after 2022-23								
Loans to the Circuit								
<b>Net assets</b>		<b>1,044,362</b>	<b>23,449</b>	<b>85,000</b>	<b>4,778</b>	<b>0</b>	<b>1,157,590</b>	<b>1,198,249</b>

## Funds of the Circuit

General Fund (Unrestricted)		1,044,362				1,044,362	1,016,111
Circuit Model Trust Fund (Unrestricted)			23,449			23,449	22,170
Designated Funds (Unrestricted)				85,000		85,000	150,000
<b>Total Unrestricted Funds</b>						<b>1,152,811</b>	<b>1,188,281</b>
Restricted Funds					4,778	4,778	9,968
Endowment Funds						0	0
<b>Total Funds</b>		<b>1,044,362</b>	<b>23,449</b>	<b>85,000</b>	<b>4,778</b>	<b>1,157,589</b>	<b>1,198,249</b>

Signed

A. Partridge.

Circuit Treasurer

# **Notes to the Accounts of West Devon Methodist Circuit**

**For the year ended 31st August 2025**

## **1 Basis of accounting**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting for Charities SORP applicable to charities preparing their accounts in accordance with FRS102 and taking note of the update bulletin 1 issued in 2016.

## **2 Funds**

The funds held constitute: General Funds held for any purpose of the Circuit, which are unrestricted. The Circuit Model Trust Fund has wide purposes defined by Standing Orders and is categorised as unrestricted.

During the year 2023/2024 a Heritage Lottery Fund grant of £9968 was received for specific purposes within the Circuit. None of this had been spent before 31st August 2024, so it was shown as restricted funds on the account. £5190 of this has been expended during 2024-25, leaving an unspent restricted fund of £4778 as shown on the SOFA and Balance Sheet

## **3 Accounting Policies**

### **Basis:**

These accounts have been prepared on a Receipts and Payments basis. No major items of income or expenditure related to 2024-2025 have been identified which are not included in these accounts.

### **VAT:**

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

### **Tangible Fixed Assets for use by the Circuit:**

Tangible fixed assets include 3 manses. Two of these are let on Assured Shorthold tenancies while we have no ministers to occupy them. The deemed valuation of the three manses is £732,329, which was the insured value in 2018, and which the trustees consider is the appropriate nett value if they were marketed. Nett rents received for the 2 tenanted manses were £23,407.

The Circuit also has Managing Trustee responsibilities for Belstone Chapel, where occasional services are held, and where the former Sunday School room is used as a tearoom in this popular Dartmoor village. The estimated sale value of the building is £150,000. If sold this would be subject to an automatic levy of £40,000 by the custodian trustees of the Methodist Connexional Priority Funds, so the net asset value to the Circuit would be £110,000, as included in the Tangible Fixed Assets.

### **Investments:**

The Circuit does not hold any invested funds liable to changed valuations. All funds are held in Cash accounts with HSBC Bank (current account), Methodist Central Finance Board (deposit account), and Trustees for Methodist Church Purposes (Trustees interest fund)

### **Debtors, Creditors and Prepayments:**

There were no significant debtors or creditors or prepayments at 31st August 2025

#### **4 Payments to Trustees**

Payments totalling £898 were made to trustees' businesses for building services (including materials) provided to the circuit, as agreed by the Managing Trustees.

No payments were made to any Trustees for their services as trustees.

#### **5 Fees for examination of the accounts**

An Independent Examiner's fee of £275 was paid for reporting on the 2024 accounts. The fee for examination of these accounts is still to be agreed.

No other payments will be made for advice or accountancy services.

#### **6 Paid employees**

The average number of full-time equivalent paid workers was 2.5

The total cost of salaries, employer's National Insurance, pension contributions was £126,427. This included reimbursing the Methodist Connexion for the stipend and other costs associated with our full-time ordained minister.

#### **7 Capital Commitments and Contingent Liabilities**

At 31st August 2025 there are no capital commitments, nor any identified contingent liabilities.

#### **8 Tangible Fixed Assets**

See note 3 above.

There have been no disposals or acquisitions of fixed assets during the year.

#### **9 Loans**

A longstanding loan of £1000 to Boasley chapel is still outstanding. The Circuit provided a further £5000 loan to Boasley chapel in April 2024 to enable emergency electrical work to be completed in their premises. This loan is also outstanding.

A loan of £1000 (nett) to our Superintendent Minister to enable him to purchase a new computer was outstanding at 31st August 2024, but has since been repaid in full. This is reflected in the balance sheet.

#### **10 Restricted and Designated Funds held @ 31st August 2025.**

Within the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes on our behalf, we had designated £150,000 to cover predicted budget deficits in future years. £65,000 has been drawn down in 2024-2025, leaving a designated balance of £85,000. This will allow us to engage in missional development activities in the next 2 years, which would be impossible without drawing on that Fund.

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... *A. Partridge* ..... Date *2/11/25* .....

Name and address of treasurer ..... Alan Partridge

16 Kestrel Close, Okehampton, Devon EX20 1UT

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be\* presented to the Circuit meeting held on .....26<sup>th</sup> November 2025

Signature of the Chair of the meeting ..... *C. A. Jackson* .....

Name of the Chair of the meeting ..... *Rev. C. A. JACKSON* ..... Date *26/11/2025* .....

## Independent Examiner's Report to the Trustees of the

### West Devon Methodist Circuit

Charity Number *1134920*

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Devon Circuit for the year ended 31 August 2025 set out on pages ... to .... As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

**Independent Examiner's Statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner ..... *SW*

Name of independent examiner ..... MRS S. WATTS

Relevant professional qualification of independent examiner ..... FCCA DCHA

Name of firm (where appropriate) ..... WESTOTTS (JW) LLP

Address ..... 7C CRANMERE ROAD, OKEHAMPTON, DEVON

..... Post Code EX20 1UE

Date ..... 24 / 11 / 25

\* delete or circle as appropriate

## WEST DEVON METHODIST CIRCUIT

### ANNUAL TRUSTEES' REPORT FOR YEAR ENDING 31st AUGUST 2025

#### INTRODUCTION

The West Devon Circuit is situated to the north-west of Dartmoor and is spread over approx. 400 sq miles. The Circuit currently serves twelve active churches, with memberships ranging from 4 to 64, and has a total membership of 248.

#### AIMS AND ORGANISATION

The Charity objective is to act as a resource provider within the area for the Methodist Church.

The purposes of the Methodist Church are, and shall be deemed to have been since the Date of Union, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society, or institution, or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary, or ancillary to the Methodist Church

Specifically, we engage with:

- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- The resourcing of children, youth and families work including work in schools, clubs and local events.
- Promotion of Christianity through the staging of events and services.
- Provision of support at local care homes and other institutions.

The Circuit's Mission Statement is:

To be a witness to God's love in Christ;  
to serve the community in the name of Christ;  
to build God's kingdom in the power of the Holy Spirit.

We seek to accomplish this by:

- equipping people to be effective disciples; to engage with inspiring and challenging worship; to share in the ministries of the church.
- encouraging the Circuit Churches to identify and share resources with one another and ecumenically.
- engaging with and supporting those who work for better community life, both locally and globally.
- exploring opportunities for releasing lay workers and others to work in the church and community.

#### ANNUAL REVIEW

At the end of the reporting year, the Circuit staff comprised of: The Superintendent Minister, a Family Worker (full-time), two Lay Assistants (part-time) and an Administrator (part-time).

During the year, the Heritage Project (with National Lottery funding) was organised and implemented with 5 very successful Heritage Days being held at different church venues in the Circuit. Each day was well supported by locals and visitors who enjoyed reading and seeing varied artefacts that were mostly provided by locals about people from the church and neighbouring areas. The Heritage days ended with Songs & Folklore Concerts given by Jim Causley. The Project has created great interest and inspired other circuits to do something similar.

In accordance with the Methodist Church procedure, Circuit Stewards organised consultations among all church congregations to consider appointing the superintendent minister for a further five years from September 2026.

The Manses at Hatherleigh and Northlew are let with the tenancies managed by Stags Estate Agents, who undertake regular maintenance checks and report back to the Circuit. Management charges are 12% + VAT of rents collected.

#### INCOME

Circuit income is primarily drawn from the assessment paid by the Circuit Churches. There is also rental income relating to the rental of the Manses at Hatherleigh and Northlew.

#### EXPENDITURE

Stipend and salary expenditure has increased each financial year in line with increases set by the Methodist Conference

and the Living Wage Foundation.

Approximately 15% of normal expenditure was the Circuit's contribution to the District and Connexion, used to fund the work of the wider Methodist Church.

Funding for the part-time Administrator and other additional expenditure incurred for lay ministry work were taken from reserves.

#### FUND BALANCES

As at 31st August 2025, total funds held were £315,261 including 3 repayable loans totalling £6,000.

The balances include a restricted fund (remaining Lottery Funding for the Heritage Project). A proportion of this is designated for payment of staff in the coming year as we are not likely to generate enough revenue income to fully cover projected expenditure.

#### RESERVES POLICY

##### **Policy for General Funds**

The Circuit Meeting acknowledges the policy of the Methodist Church in relation to financial reserves and at this point will endeavour to maintain a reserve amounting to six months general expenditure £105,000. This should be sufficient to meet unforeseen loss of income or additional expenditure whilst enabling the ongoing work and witness of the Circuit through missional and outreach opportunities to continue and develop.

Funds held for specific purposes: £85,000 remains designated to help meet salaries and other expenses of lay workers over coming years. This policy will be reviewed annually by the Circuit Trustees.

#### TRUSTEES as at 31st August 2025

Mrs Margaret Allin	Miss Winifred Davey	Mr David James	Mrs Heather Smallacombe
Mr Richard Balsdon	Mrs Beryl Down	Mr Dean James	Mr Ken Smallacombe
Mrs Christine Cottle	Mr David Down	Mrs Ruth James	Mr Ian Trenaman
Mrs Dorothy Couch	Mr Ken Down	Mrs Linda Kyle	Miss Sandra Trenaman
Mrs Jackie Crawford	Mrs Lucy Gilbert	Mr Alan Marshall	Mr Owen Vanstone
Mr Mike Curtice	Miss Brenda Hockridge	Mr Alan Partridge	Mrs Judy Waterer
Mr Les Cutter	Mrs Marlene Hunkin	Mrs Anne Searle	Mrs Lynda Whitworth
Mrs Barbara Dalton	Rev. Chris Jackson (Chair)	Mr Barry Searle	Mr Gary Yates

#### PRIORITIES FOR 2025/26

Circuit financial plans for the coming year have been prepared on the basis that staffing levels remain the same. The staff team will work with the trustees, and their appointed officers, to engage with church and community activities appropriate to changing circumstances.

#### LOOKING FORWARD TO 2025/26

- Reflect on practical aspects of a one-minister circuit and re-consider how to use available resources effectively to develop discipleship in our diverse communities.
- To review staffing needs and management.
- Review pastoral care and support of churches.
- To continue to develop pastoral care within each church community with the support of the Lay Assistants.
- All Lay Staff on the Circuit Ministry Team (Lay Assistants and Family Worker) to continue to meet on a regular basis for mutual support with the Superintendent Minister.
- To identify training and support opportunities for different office holders within the Circuit.
- To encourage Churches within the Circuit to develop their Christian worship and witness, and to explore new ways of engaging with and serving local communities, especially to build on any new initiatives that have been started during recent years.
- Ensure that all those within the Circuit who should attend Safeguarding Training do so - Foundation and Advanced Modules as appropriate.

CHARITY COMMISSION NO: 1134070

DATE OF REGISTRATION: 04/02/2010

The Charity's annual report and accounts for the year ended 31st August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial

Reporting Standard (FRS) 102.

The members of the West Devon Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, the superintendent minister and representatives appointed by the local churches.

CONTACT: Rev. Chris Jackson, 42 Leeze Park, Okehampton, EX20 1EE

EMAIL: chris.jackson7@gmail.com

ACTIVE CIRCUIT MINISTER

- Rev. Chris Jackson

CIRCUIT STEWARDS

- Mr Dean James
- Mrs Ruth James
- Mr Alan Marshall
- Mrs Heather Smallacombe

CIRCUIT TREASURER

- Mr Alan Partridge

CIRCUIT LAY WORKERS

- Family Worker: Miss Sarah Balsdon
- Lay Assistants: Mrs Angela Banfield, Mrs Vicki Penfound

CIRCUIT ADMINISTRATOR

- Miss Sandra Trenaman

INDEPENDENT EXAMINER

- Westcotts, Chartered Accountants, 7c Cranmere Road, Exeter Road Industrial Estate, Okehampton, EX20 1UE

BANKERS

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- HSBC

PUBLIC BENEFIT

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team (Superintendent Minister, Circuit Stewards, Circuit Treasurer & Administrator) along with the Circuit Meeting and the Local Preachers' Meeting.

TRUSTEE TRAINING

A range of guidance produced by the Methodist Connexion to support the effective running of the Circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church' is available for all new Circuit Meeting members as induction to their role as trustees.

RELATED PARTIES

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference.

The following are linked to the Circuit:

- Boasley Methodist Church
- Bridestowe Methodist Church
- Chilla Methodist Church
- Exbourne Methodist Church
- Fairplace Church (Okehampton)
- Hatherleigh Methodist Church
- Iddesleigh Methodist Church
- Madworthy Methodist Church
- Northlew Methodist Church
- Petrockstowe Community Church
- Providence Methodist Church
- Winkleigh Methodist Church

## RISK MANAGEMENT

All special activities and events organised on behalf of the circuit are risk assessed in advance.

Where appropriate, additional insurance cover is taken out against major risks which have been identified.

Income and Expenditure is monitored 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.

## SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The West Devon 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 West Devon 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.

**WEST DEVON METHODIST CIRCUIT**

England & Wales - Charity number 1134070

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# Accounts

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The **Methodist** Church 



Registered Charity Number: 1134070

**Trustees Annual Report  
Statement of  
Annual Financial Accounts  
Year ended 31st August 2024**

Name of Circuit : WEST DEVON

Circuit No: 24/24

**Statement of Financial Activities (SOFA) for the year ended 31 August 2024**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
<b>Income</b>							
1	Donations and legacies						0
2	Income from monetary investments	5,412	12,909			17	18,338
3	Income from investment properties	18,561					18,561
4	Assessments on Churches	116,912					116,912
5	Capital Receipts						0
6	Grants received	2			9,968		9,968
7	Other charitable income	11,031	10,125				21,156
8	<b>Total income</b>	<b>151,916</b>	<b>23,034</b>		<b>9,968</b>	<b>17</b>	<b>184,935</b>
<b>Expenditure</b>							
9	Grants and donations	3	2,164				2,164
10	Salaries and associated costs		78,599	40,000			118,599
11	Property maintenance		24,502				24,502
12	Connexional assessment & model trust levy			9,464			9,464
13	District Assessment & Levy		28,772	682			29,454
14	Depreciation						
15	Office expenses		2,008				2,008
16	Other outgoings		35,322				35,322
17	<b>Total charitable expenditure</b>		<b>171,367</b>	<b>10,146</b>	<b>40,000</b>		<b>221,513</b>
18	Gains/(losses) on monetary investments						0
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>-19,451</b>	<b>12,888</b>	<b>-40,000</b>	<b>9,968</b>	<b>17</b>	<b>-36,578</b>
21	Transfers between funds		422			-422	0
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>-19,029</b>	<b>12,888</b>	<b>-40,000</b>	<b>9,968</b>	<b>-405</b>	<b>-36,578</b>
24	Total funds brought forward		152,810	49,282	190,000	405	392,497
25	<b>Total funds carried forward</b>		<b>133,781</b>	<b>62,170</b>	<b>150,000</b>	<b>9,968</b>	<b>355,919</b>

Name of Circuit: WEST DEVON

Circuit No: 24/24

**Statement of Financial Activities (SOFA) for the year ended 31 August 2023**

	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
	£	£	£	£	£	£

**Income**

1 Donations and legacies						0
2 Income from monetary investments	3,974	9,453				13,427
3 Income from investment properties	19,690					19,690
4 Assessments on Churches	108,666					108,666
5 Capital Receipts						0
6 Grants received				2,500		2,500
7 Other charitable income	11,332		2,530			13,862
8 Total income	<b>143,662</b>	<b>9,453</b>	<b>2,530</b>	<b>2,500</b>	-	<b>158,145</b>

**Expenditure**

9 Grants and donations	1,000	110,000	2,530			113,530
10 Salaries and associated costs	98,280			2,500		100,780
11 Property maintenance	7,525					7,525
12 Connexional assessment & model trust levy		18,177				18,177
13 District Assessment & Levy	23,577	1,023				24,600
14 Depreciation						0
15 Office expenses	4,337					4,337
16 Other outgoings	27,799					27,799
17 Total charitable expenditure	<b>162,518</b>	<b>129,200</b>	<b>2,530</b>	<b>2,500</b>	<b>0</b>	<b>296,748</b>
18 Gains/(losses) on monetary investments	-65				-6	-71
19 Gains/(losses) on investment properties						
20 Net income/(expenditure)	<b>-18,921</b>	<b>-119,747</b>	<b>0</b>	<b>0</b>	<b>-6</b>	<b>-138,674</b>
21 Transfers between funds	5,438	-10,000	10,000	-1,143	-4,295	0
22 Other gains/(losses)						
23 Net movement in funds	<b>-13,483</b>	<b>-129,747</b>	<b>10,000</b>	<b>-1,143</b>	<b>-4,301</b>	<b>-138,674</b>
24 Total funds brought forward	166,293	179,029	180,000	1,143	4,706	531,171
25 Total funds carried forward	<b>152,819</b>	<b>49,282</b>	<b>190,000</b>	-	<b>405</b>	<b>392,497</b>

## Balance Sheet as at 31 August 2024

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2023/24 £	Totals 2022/23 £
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## Fixed Assets

Circuit Manses & Equipment	842,329					842,329	842,329
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>	<b>842,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>842,329</b>	<b>842,329</b>

## Current Assets

Debtors						0	3,559
Loans by the Circuit	9	7,000				7,000	2,000
Investments with TMCP			22,170	150,000		172,170	239,687
Central Finance Board Deposits	2	142,825			9,968	152,793	119,574
Cash at Bank and in hand		23,957				23,957	28,135
<b>Total current assets</b>		<b>173,782</b>	<b>22,170</b>	<b>150,000</b>	<b>9,968</b>	<b>355,920</b>	<b>392,955</b>

## Current liabilities

Creditors (due in under 1 year)						0	458
Grants payable within 2022-23						0	
<b>Total current liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>458</b>
<b>Net current assets/liabilities</b>		<b>173,782</b>	<b>22,170</b>	<b>150,000</b>	<b>9,968</b>	<b>0</b>	<b>1,234,826</b>

<b>Total assets less current liabilities</b>	<b>1,016,111</b>	<b>22,170</b>	<b>150,000</b>	<b>9,968</b>	<b>0</b>	<b>1,198,249</b>	<b>1,234,826</b>
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<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23							
Loans to the Circuit							
<b>Net assets</b>	<b>1,016,111</b>	<b>22,170</b>	<b>150,000</b>	<b>9,968</b>	<b>0</b>	<b>1,198,249</b>	<b>1,234,826</b>

## Funds of the Circuit

General Fund (Unrestricted)	1,016,111					1,016,111	995,139
Circuit Model Trust Fund (Unrestricted)		22,170				22,170	49,282
Designated Funds (Unrestricted)			150,000			150,000	190,000
<b>Total Unrestricted Funds</b>						<b>1,188,281</b>	<b>1,234,421</b>
Restricted Funds				9,968		9,968	0
Endowment Funds					0		405
<b>Total Funds</b>	<b>1,016,111</b>	<b>22,170</b>	<b>150,000</b>	<b>9,968</b>		<b>1,198,249</b>	<b>1,234,826</b>

Signed

A. Partridge.

Circuit Treasurer

# Notes to the Accounts of West Devon Methodist Circuit

## For the year ended 31st August 2024

### 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting for Charities SORP applicable to charities preparing their accounts in accordance with FRS102 and taking note of the update bulletin 1 issued in 2016.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit, which are unrestricted. The Circuit Model Trust Fund has wide purposes defined by Standing Orders and is categorised as unrestricted.

During the year a Heritage Lottery Fund grant of £9968 was received for specific purposes within the Circuit. None of this had been spent by 31st August, so it is shown as restricted funds on the account.

During the year a small Trust fund previously held on our behalf by the Trustees for Methodist Church Purposes has been closed, and the funds (totalling £422) have been transferred into the circuit General Funds.

### 3 Accounting Policies

#### Basis:

These accounts have been prepared on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain the payment will be received

Expenditure is recognised when the liability is incurred.

#### Grants and Donations:

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement. During this year payment of £2000 was made for the work of the Methodist District Rural Support Worker, and £164 was donated to Hatherleigh Methodist church toward the cost of a projector.

#### VAT:

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

#### Tangible Fixed Assets for use by the Circuit:

Tangible fixed assets include 3 manses. Two of these are let on Assured Shorthold tenancies while we have no ministers to occupy them. The deemed valuation of the three manses is £732,329, which was the insured value in 2018, and which the trustees consider is the appropriate nett value if they were marketed. Nett rents received for the 2 tenanted manses were £18,561.

The Circuit also has Managing Trustee responsibilities for Belstone Chapel, where occasional services are held, and where the former Sunday School room is used as a tearoom in this popular Dartmoor village. The estimated sale value of the building is £150,000. If sold this would be subject to an automatic levy of £40,000 by the custodian trustees of the Methodist Connexional Priority Funds, so the net asset value to the Circuit would be £110,000, as included in the Tangible Fixed Assets.

#### Investments:

The Circuit does not hold any invested funds liable to changed valuations. All funds are held in Cash accounts with HSBC Bank (current account), Methodist Central Finance Board (deposit account), and Trustees for Methodist Church Purposes (Trustees interest fund)

#### Debtors, Creditors and Prepayments:

There were no significant debtors or creditors or prepayments at 31st August 2024

#### **4 Payments to Trustees**

Payments totalling £1533 were made to trustees' businesses for building services (including materials) provided to the circuit, as agreed by the Managing Trustees.

No payments were made to any Trustees for their services as trustees.

#### **5 Fees for examination of the accounts**

An Independent Examiner's fee of £275 was paid for reporting on the 2023 accounts. The fee for examination of these accounts is still to be agreed.

No other payments will be made for advice or accountancy services.

#### **6 Paid employees**

The average number of full-time equivalent paid workers was 3.5

The total cost of salaries, employer's National Insurance, pension contributions was £118599. This included reimbursing the Methodist Connexion for the stipend and other costs associated with our full-time ordained minister.

#### **7 Capital Commitments and Contingent Liabilities**

At 31st August 2024 there are no capital commitments, nor any identified contingent liabilities.

#### **8 Tangible Fixed Assets**

See note 2 above.

There have been no disposals or acquisitions of fixed assets during the year.

#### **9 Loans**

A longstanding loan of £1000 to Boasley chapel is still outstanding. The Circuit provided a further £5000 loan to Boasley chapel in April 2024 to enable emergency electrical work to be completed in their premises. This loan is also outstanding.

A loan of £1000 (nett) to our Superintendent Minister to enable him to purchase a new computer was outstanding at 31st August 2024, but has since been repaid in full.

#### **10 Restricted and Designated Funds held @ 31st August 2024.**

Within the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes on our behalf, we have designated £150,000 to cover predicted budget deficits in future years. This excess of spending will allow us to engage in missional development activities in the next 3 years, which would have been impossible without drawing on that Fund.

# Declarations and Scrutiny

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

Signature of treasurer ..... A. Partridge .....  
Date ..... 1/11/2024 .....

Name and address of treasurer ..... ALAN PARTRIDGE .....  
16 Kestrel Close, Okehampton ..... Post  
Code ..... EX20 1UT

## Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were/will \* be presented to the Circuit meeting held on: 2/11/2024

Signature of the Chair of the meeting: ..... C.A. Jackson .....

Name of the Chair of the meeting: Rev. C.A. Jackson ..... Date 2/11/2024 .....

## Independent Examiner's Report to the Trustees of the

..... WEST DEVON ..... Circuit

Charity Number ..... 1134070

## Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Devon ..... Circuit for the year ended 31 August 2024 set out on pages ... to .... As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Circuit ..... WEST DEVON ..... No 24/24

**Independent Examiner's Statement**

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

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P accounts.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner: D G Bufton

Name of independent examiner: D G BUFTON

Relevant professional qualification of independent examiner:  
.....

Name of firm (where appropriate):  
.....

Address: S. G. BUFTON & Co  
ACCOUNTANTS  
Sheltham  
South Tawton  
Okehampton  
Devon EX20 2RG  
Tel: (0837) 840772 ..... Post Code:

Date: 12-11-2014

## WEST DEVON METHODIST CIRCUIT

### ANNUAL TRUSTEES' REPORT FOR YEAR ENDING 31st AUGUST 2024

#### INTRODUCTION

The West Devon Circuit is situated to the north-west of Dartmoor and is spread over approx. 400 sq miles. The Circuit currently serves twelve active churches, with memberships ranging from 5 to 67, and has a total membership of 255.

#### AIMS AND ORGANISATION

The Charity objective is to act as a resource provider within the area for the Methodist Church.

The purposes of the Methodist Church are, and shall be deemed to have been since the Date of Union, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society, or institution, or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary, or ancillary to the Methodist Church

Specifically, we engage with:

- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- The resourcing of children, youth and families work including work in schools, clubs and local events.
- Promotion of Christianity through the staging of events and services.
- Provision of support at local care homes and other institutions.

The Circuit's Mission Statement is:

To be a witness to God's love in Christ;  
to serve the community in the name of Christ;  
to build God's kingdom in the power of the Holy Spirit.

We seek to accomplish this by:

- equipping people to be effective disciples; to engage with inspiring and challenging worship; to share in the ministries of the church.
- encouraging the Circuit Churches to identify and share resources with one another and ecumenically.
- engaging with and supporting those who work for better community life, both locally and globally.
- exploring opportunities for releasing lay workers and others to work in the church and community.

#### ANNUAL REVIEW

At the end of the reporting year, the Circuit staff comprised of: The Superintendent Minister, a Family Worker (full-time), two Lay Assistants (part-time) and an Administrator (part-time).

Members at Madworthy completed the first stage of a major renovation scheme to make the property more suitable for different styles of worship and events as well as becoming a rural resource centre.

At Petrockstowe, the Methodist and CofE congregations have completed the formal process of forming a Local Ecumenical Partnership.

The Circuit was successful in a grant application to the National Lottery for a Heritage Project. The grant of £9,968 is to cover the majority of costs in supporting a programme of community activities. The project follows on from the momentum created by national recognition of Providence Chapel, winner of the England and overall UK 'Open for Visitors' National Churches Trust Awards. The project will include: taster days to be a forum of sharing local knowledge; Songs & Folklore Concerts by Jim Causley; two films highlighting unrecognised histories of Chapels; one Heritage Writer-in-residence and/or a series of creative writing workshops.

The Manses at Hatherleigh and Northlew are let with the tenancies managed by Stags Estate Agents, who undertake regular maintenance checks and report back to the Circuit. Management charges are 12% + VAT of rents collected.

#### INCOME

Circuit income is primarily drawn from the assessment paid by the Circuit Churches. There is also rental income relating to the rental of the Manses at Hatherleigh and Northlew.

## EXPENDITURE

Stipend and salary expenditure has increased each financial year in line with increases set by the Methodist Conference and the Living Wage Foundation.

Approximately 15% of normal expenditure was the Circuit's contribution to the District and Connexion, used to fund the work of the wider Methodist Church.

Funding for the part-time Administrator and other additional expenditure incurred for lay ministry work were taken from reserves.

## FUND BALANCES

As at 31st August 2024, total funds held were £355,919 including 3 repayable loans totalling £7,000.

The balances include a restricted fund (Lottery Funding for the Heritage Project) as well as funds held by The Trustees for Methodist Purposes (TMCP). A proportion of this is designated for payment of staff in the coming year as we are not likely to generate enough revenue income to fully cover projected expenditure.

## RESERVES POLICY

### **Policy for General Funds**

The Circuit Meeting acknowledges the policy of the Methodist Church in relation to financial reserves and at this point will endeavour to maintain a reserve amounting to six months general expenditure £105,000. This should be sufficient to meet any unforeseen expenditure on Manses; to meet the stipend of the Superintendent Minister and to fulfil our District assessment; whilst enabling the ongoing work and witness of the Circuit through missional and outreach opportunities to continue and develop.

Funds held for specific purposes: £150,000 has been designated to help meet salaries and other expenses of lay workers over coming years. This policy will be reviewed annually by the Circuit Trustees.

## TRUSTEES as at 31st August 2024

Mrs Margaret Allin	Mrs Barbara Dalton	Mrs Marlene Hunkin	Mr Ken Smallacombe
Mr Richard Balsdon	Miss Winifred Davey	Rev. Chris Jackson (Chair)	Mrs Anne Searle
Mrs Daisy Bray	Mrs Beryl Down	Mr David James	Mr Barry Searle
Mr Michael Cole	Mr David Down	Mr Dean James	Mr Ian Trenaman
Mrs Christine Cottle	Mr Ken Down	Mrs Ruth James	Miss Sandra Trenaman
Mrs Dorothy Couch	Mrs Pam Down	Mrs Linda Kyle	Mr Owen Vanstone
Mrs Jackie Crawford	Mrs Lucy Gilbert	Mr Alan Marshall	Mrs Judy Waterer
Mr Mike Curtice	Miss Brenda Hockridge	Mr Alan Partridge	Mrs Lynda Whitworth
			Mr Gary Yates

## PRIORITIES FOR 2024/25

Circuit financial plans for the coming year have been prepared on the basis that staffing levels remain the same. The staff team will work with the trustees, and their appointed officers, to engage with church and community activities appropriate to changing circumstances.

## LOOKING FORWARD TO 2024/25

- To review staffing needs and recruit if appropriate.
- Plan and implement the Heritage Project programme.
- To continue to develop pastoral care within each church community with the support of the Lay Assistants.
- All Lay Staff on the Circuit Ministry Team (Lay Assistants and Family Worker) to continue to meet on a regular basis for mutual support with the Superintendent Minister.
- To identify training and support opportunities for different office holders within the Circuit.
- To encourage Churches within the Circuit to develop their Christian worship and witness, and to explore new ways of engaging with and serving local communities, especially to build on any new initiatives that have been started during recent years.
- Ensure that all those within the Circuit who should attend Safeguarding Training do so - Foundation and Advanced Modules as appropriate.

CHARITY COMMISSION NO: 1134070

DATE OF REGISTRATION: 04/02/2010

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

The members of the West Devon Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, the superintendent minister and representatives appointed by the local churches.

CONTACT: Rev. Chris Jackson, 42 Leeze Park, Okehampton, EX20 1EE

EMAIL: [chris.jackson7@gmail.com](mailto:chris.jackson7@gmail.com)

#### ACTIVE CIRCUIT MINISTER

- Rev. Chris Jackson

#### CIRCUIT STEWARDS

- Mrs Barbara Dalton
- Mr Dean James
- Mrs Ruth James
- Mr Alan Marshall

#### CIRCUIT TREASURER

- Mr Alan Partridge

#### CIRCUIT LAY WORKERS

- Family Worker: Miss Sarah Balsdon
- Lay Assistants: Mrs Angela Banfield, Mrs Vicki Penfound

#### CIRCUIT ADMINISTRATOR

- Miss Sandra Trenaman

#### INDEPENDENT EXAMINER

- Mr Barry Bufton, Shellyhams, South Tawton, Okehampton, EX20 2RG

#### BANKERS

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- HSBC

#### PUBLIC BENEFIT

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team (Superintendent Minister, Circuit Stewards, Circuit Treasurer & Administrator) along with the Circuit Meeting and the Local Preachers' Meeting.

#### TRUSTEE TRAINING

A range of guidance produced by the Methodist Connexion to support the effective running of the Circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church' is available for all new Circuit Meeting members as induction to their role as trustees.

#### RELATED PARTIES

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference.

The following are linked to the Circuit:

- Boasley Methodist Church
- Bridestowe Methodist Church
- Chilla Methodist Church
- Exbourne Methodist Church
- Fairplace Church (Okehampton)
- Hatherleigh Methodist Church
- Iddesleigh Methodist Church
- Madworthy Methodist Church
- Northlew Methodist Church
- Petrockstowe Community Church
- Providence Methodist Church
- Winkleigh Methodist Church

## RISK MANAGEMENT

All special activities and events organised on behalf of the circuit are risk assessed in advance.

Where appropriate, additional insurance cover is taken out against major risks which have been identified.

Income and Expenditure is monitored 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.

## SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The West Devon 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 West Devon 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.

**WEST DEVON METHODIST CIRCUIT**

England & Wales - Charity number 1134070

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# Accounts

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# The Methodist Church



Registered Charity Number: 1134070

**Trustees Annual Report**  
**Statement of**  
**Annual Financial Accounts**  
**Year ended 31st August 2023**

**Statement of Financial Activities (SOFA) for the year ended 31 August 2023**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments		3,974	9,453				13,427
3 Income from investment properties	3	19,690					19,690
4 Assessments on Churches		108,666					108,666
5 Capital Receipts							0
6 Grants received					2,500		2,500
7 Other charitable income		11,332		2,530			13,862
<b>8 Total income</b>		<b>143,662</b>	<b>9,453</b>	<b>2,530</b>	<b>2,500</b>	<b>-</b>	<b>158,145</b>
<b>Expenditure</b>							
9 Grants and donations	3	1,000	110,000	2,530			113,530
10 Salaries and associated costs	6	98,280			2,500		100,780
11 Property maintenance		7,525					7,525
12 Connexional assessment & model trust levy			18,177				18,177
13 District Assessment & Levy		23,577	1,023				24,600
14 Depreciation							0
15 Office expenses		4,337					4,337
16 Other outgoings		27,799					27,799
<b>17 Total charitable expenditure</b>		<b>162,518</b>	<b>129,200</b>	<b>2,530</b>	<b>2,500</b>	<b>0</b>	<b>296,748</b>
18 Gains/(losses) on monetary investments		-65				-6	-71
19 Gains/(losses) on investment properties							
<b>20 Net income/(expenditure)</b>		<b>-18,921</b>	<b>-119,747</b>	<b>0</b>	<b>0</b>	<b>-6</b>	<b>-138,674</b>
21 Transfers between funds	2	5,438	-10,000	10,000	-1,143	-4,295	0
22 Other gains/(losses)							
<b>23 Net movement in funds</b>		<b>-13,483</b>	<b>-129,747</b>	<b>10,000</b>	<b>-1,143</b>	<b>-4,301</b>	<b>-138,674</b>
24 Total funds brought forward		166,293	179,029	180,000	1,143	4,706	531,171
<b>25 Total funds carried forward</b>		<b>152,810</b>	<b>49,282</b>	<b>190,000</b>	<b>-</b>	<b>405</b>	<b>392,497</b>

**Statement of Financial Activities (SOFA) for the year ended 31 August 2022**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies	2,000					2,000
2	Income from monetary investments	440	1,459		8	82	1,989
3	Income from investment properties	rent	19,789				19,789
4	Assessments on Churches	107,238					107,238
5	Capital Receipts	16,436	380,606				397,042
6	Grants received				3,000		3,000
7	Other charitable income	13,310					13,310
8	<b>Total income</b>	<b>159,213</b>	<b>382,065</b>	<b>-</b>	<b>3,008</b>	<b>82</b>	<b>544,368</b>
<b>Expenditure</b>							
9	Grants and donations	11	58,562				58,562
10	Salaries and associated costs	79,013			3,000		82,013
11	Property maintenance	8,089					8,089
12	Connexional assessment & model trust levy		89,597				89,597
13	District Assessment & Levy	29,472	2,971				32,443
14	Depreciation						0
15	Office expenses	4,136			2	13	4,151
16	Other outgoings	24,401					24,401
17	<b>Total charitable expenditure</b>	<b>203,673</b>	<b>92,568</b>	<b>0</b>	<b>3,002</b>	<b>13</b>	<b>299,256</b>
18	Gains/(losses) on monetary investments	-27				-223	-250
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>-44,487</b>	<b>289,497</b>	<b>0</b>	<b>6</b>	<b>-154</b>	<b>244,862</b>
21	Transfers between funds	12	34,677	-113,500	79,500	-609	0
22	Other gains/(losses)	-359,337					-359,337
23	<b>Net movement in funds</b>	<b>-369,147</b>	<b>175,997</b>	<b>79,500</b>	<b>-603</b>	<b>-222</b>	<b>-114,475</b>
24	Total funds brought forward	535,440	3,032	100,500	1,746	4,928	645,646
25	<b>Total funds carried forward</b>	<b>166,293</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>531,171</b>

## Balance Sheet as at 31 August 2023

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2021/22
	£	£	£	£	£	£	£

## Fixed Assets

Circuit Manses & Equipment	3	842,329				842,329	842,329
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>		<b>842,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>842,329</b>	<b>842,329</b>

## Current Assets

Debtors	3	3,559				3,559	4,652
Loans by the Circuit	9	2,000				2,000	1,000
Investments with TMCP	2 & 10		49,282	190,000		405	239,687
Central Finance Board Deposits		119,574				119,574	123,028
Cash at Bank and in hand		28,135				28,135	33,550
<b>Total current assets</b>		<b>153,268</b>	<b>49,282</b>	<b>190,000</b>	<b>0</b>	<b>405</b>	<b>392,955</b>

## Current liabilities

Creditors (due in under 1 year)	3	458				458	
Grants payable within 2022-23						0	
<b>Total current liabilities</b>		<b>458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>458</b>	<b>0</b>
<b>Net current assets/liabilities</b>		<b>152,810</b>	<b>49,282</b>	<b>190,000</b>	<b>0</b>	<b>405</b>	<b>392,497</b>

<b>Total assets less current liabilities</b>		<b>995,139</b>	<b>49,282</b>	<b>190,000</b>	<b>0</b>	<b>405</b>	<b>1,234,826</b>
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<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2022-23						0	
Loans to the Circuit						0	
<b>Net assets</b>		<b>995,139</b>	<b>49,282</b>	<b>190,000</b>	<b>0</b>	<b>405</b>	<b>1,234,826</b>

## Funds of the Circuit

General Fund (Unrestricted)		995,139				995,139	1,008,622
Circuit Model Trust Fund (Unrestricted)			49,282			49,282	179,029
Designated Funds (Unrestricted)	10			190,000		190,000	180,000
<b>Total Unrestricted Funds</b>						<b>1,234,421</b>	<b>1,367,651</b>
Restricted Funds					0	0	1,143
Endowment Funds					405	405	4,706
<b>Total Funds</b>		<b>995,139</b>	<b>49,282</b>	<b>190,000</b>	<b>0</b>	<b>405</b>	<b>1,373,500</b>

Signed

A. Partridge

Circuit Treasurer

## Notes to the Accounts of West Devon Methodist Circuit

For the year ended 31st August 2023

### 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting for Charities SORP applicable to charities preparing their accounts in accordance with FRS102 and taking note of the update bulletin 1 issued in 2016.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit, which are unrestricted. The Circuit Model Trust Fund has wide purposes defined by Standing Orders and is categorised as unrestricted.

During the year a small fund (£1,143) which had been regarded as restricted, for the upkeep of burial grounds, was transferred into General Funds to help pay for routine grass cutting which costs approx £2,400 per annum. We no longer maintain a separate fund for burial grounds maintenance, and there are no other restricted funds.

During the year 10 small Trust funds previously held on our behalf by the Trustees for Methodist Church Purposes have been closed, and the funds (totalling £9,436) have been transferred into the circuit General Funds.

### 3 Accounting Policies

#### Basis:

These accounts have been prepared on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain the payment will be received

Expenditure is recognised when the liability is incurred.

#### Grants and Donations:

Grants made by the Circuit from its own funds are recognised in full at the time of the agreement. During this year a grant of £110,000 to Madworthy Methodist Church was agreed by the Trustees and paid over to enable that church to refurbish and improve their premises.

Also, during the year a grant of £1,000 was made to Okehampton Foodbank.

A special fundraising event raised £2,530 for the Turkey/Syria earthquake appeal, which was donated to All We Can (a Methodist Relief and Development agency).

#### VAT:

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

#### Tangible Fixed Assets for use by the Circuit:

Tangible fixed assets include 3 manses. Two of these are let on Assured Shorthold tenancies while we have no ministers to occupy them. The deemed valuation of the three manses is £732,329, which was the insured value in 2018, and which the trustees consider is the appropriate net value if they were marketed. Nett rents received for the 2 tenanted manses were £19,690.

The Circuit also has Managing Trustee responsibilities for Belstone Chapel, where occasional services are held, and where the former Sunday School room is used as a tearoom in this popular Dartmoor village. The estimated sale value of the building is £150,000. If sold this would be subject to an automatic levy of £40,000 by the custodian trustees of the Methodist Connexional Priority Funds, so the net asset value to the Circuit would be £110,000, as included in the Tangible Fixed Assets.

### **Investments:**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

### **Debtors and Prepayments:**

The £3,559 debtors shown on the balance sheet refers to £2,359 assessments due before 31st August, but which were received in September 2023, plus a payment in advance (£1,200) to secure bookings for a 3 Generate youth weekend which took place in October 2023.

### **Creditors:**

Two expenses claims for the period ended 31.8.23 totalling £458 were received and settled in September 2023.

### **4 Payments to Trustees**

Payments totalling £2,493 were made to trustees' businesses for building services provided to the circuit, as agreed by the Managing Trustees.

No payments were made to any Trustees for their services as trustees.

### **5 Fees for examination of the accounts**

An Independent Examiner's fee of £265 was paid for reporting on the 2022 accounts. The fee for examination of these accounts is still to be agreed.

No other payments will be made for advice or accountancy services.

### **6 Paid employees**

The average number of full-time equivalent paid workers was 3.5

The total cost of salaries, employer's National Insurance, pension contributions was £100,780. This included reimbursing the Methodist Connexion for the stipend and other costs associated with our full-time ordained minister.

### **7 Capital Commitments and Contingent Liabilities**

At 31st August 2023 there are no capital commitments, nor any identified contingent liabilities.

### **8 Tangible Fixed Assets**

See note 2 above.

There have been no disposals or acquisitions of fixed assets during the year.

### **9 Loans**

A longstanding loan of £1,000 to Boasley Chapel is still outstanding. During the year we also provided a loan of £1,000 (nett) to our Superintendent Minister to enable him to purchase a new computer. This will be repaid in future years.

### **10 Restricted and Designated Funds held @ 31st August 2023**

We no longer maintain a separate Burial Grounds fund (see note 2 above).

Within the Circuit Model Trust Fund held by the Trustees for Methodist Church Purposes on our behalf, we have designated £190,000 to cover predicted budget deficits in the 3 years 2023 - 2026. This excess of spending will allow us to engage in missional development activities in those 3 years, which would have been impossible without drawing on that Fund.

## WEST DEVON METHODIST CIRCUIT

### ANNUAL TRUSTEES' REPORT FOR YEAR ENDING 31st AUGUST 2023

#### INTRODUCTION

The West Devon Circuit is situated to the north-west of Dartmoor and is spread over approx. 400 sq miles.

The Circuit currently serves twelve active churches, with memberships ranging from 6 to 65, and has a total membership of 227.

#### AIMS AND ORGANISATION

The Charity objective is to act as a resource provider within the area for the Methodist Church.

The purposes of the Methodist Church are, and shall be deemed to have been since the Date of Union, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society, or institution, or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary, or ancillary to the Methodist Church

Specifically, we engage with:

- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- The resourcing of children, youth and families work including work in schools, clubs and local events.
- Promotion of Christianity through the staging of events and services.
- Provision of support at local care homes and other institutions.

The Circuit's Mission Statement is:

To be a witness to God's love in Christ;  
to serve the community in the name of Christ;  
to build God's kingdom in the power of the Holy Spirit.

We seek to accomplish this by:

- equipping people to be effective disciples; to engage with inspiring and challenging worship; to share in the ministries of the church.
- encouraging the Circuit Churches to identify and share resources with one another and ecumenically.
- engaging with and supporting those who work for better community life, both locally and globally.
- exploring opportunities for releasing lay workers and others to work in the church and community.

#### ANNUAL REVIEW

At the end of the reporting year, the Circuit staff comprised of: The Superintendent Minister, two Family Workers (part-time), two Lay Assistants (part-time) and an Administrator (part-time).

During the year the Circuit agreed to increase one of the Family Worker's hours to full-time from 1/9/23. The other Family Worker has handed in her notice (for personal reasons) and the Circuit will review staffing needs during the coming year, rather than seek a replacement.

Members at Madworthy have begun a major renovation scheme to make the property more suitable for different styles of worship and events as well as becoming a rural resource centre. The Circuit made a donation of £110,00 towards the costs.

At Petrockstowe, the Methodist and CofE congregations have nearly completed the formal process of forming a Local Ecumenical Partnership.

The Circuit continues to manage the Methodist building at Belstone, a popular tourist village on the edge of Dartmoor. The church no longer has a regular worshipping congregation, but three services were held during the year: Harvest Festival, Carol Service and Summer 'Songs of Praise'. The unmodernised church is open for viewing and private prayer when the tearoom is open, four afternoons per week and from July (*running to the end of October 2023*) there was an exhibition of archive photos of the Village, provided by the Dartmoor Trust.

The Manses at Hatherleigh and Northlew are let with the tenancies managed by Stags Estate Agents, who undertake regular maintenance checks and report back to the Circuit. Management charges are 12% + VAT of rents collected.

## INCOME

Circuit income is primarily drawn from the assessment paid by the Circuit Churches. There is also rental income relating to the rental of the Manses at Hatherleigh and Northlew. An external grant was received towards funding for the Family Workers, but did not cover the full costs of the posts. The shortfall was met by drawing on reserves by earlier sales of redundant chapels.

## EXPENDITURE

Stipend and salary expenditure has increased each financial year in line with increases set by the Methodist Conference and the Living Wage Foundation.

Approximately 15% of normal expenditure was the Circuit's contribution to the District and Connexion, used to fund the work of the wider Methodist Church.

Funding for the part-time Administrator and other additional expenditure incurred for lay ministry work were taken from reserves.

## FUND BALANCES

As at 31st August 2023, total funds held were £392,497 including 2 repayable loans totalling £2,000.

The balances also include restricted funds for Burial Grounds at Highampton, Langham Cross and Widdon as well as funds held by The Trustees for Methodist Purposes (TMCP). A proportion of this is designated for payment of staff in the coming year as we are not likely to generate enough revenue income to fully cover projected expenditure.

## RESERVES POLICY

### **Policy for General Funds**

The Circuit Meeting acknowledges the policy of the Methodist Church in relation to financial reserves and at this point will endeavour to maintain a reserve amounting to six months general expenditure £94,000 + £20,000 for urgent roof replacement at the Northlew Manse. This should be sufficient to meet any unforeseen expenditure on Manses; to meet the stipend of the Superintendent Minister and to fulfil our District assessment; whilst enabling the ongoing work and witness of the Circuit through missional and outreach opportunities to continue and develop.

Funds held for specific purposes: £190,000 has been designated to help meet salaries and other expenses of lay workers over coming years. This policy will be reviewed annually by the Circuit Trustees.

### **Terms relating to Endowment Funds**

There is 1 Endowment Fund held with TMCP valued at £405.

## TRUSTEES as at 31st August 2023

Mrs Margaret Allin	Miss Barbara Dawson	Mrs Frances Hucker	Mr Alan Marshall
Mr Richard Balsdon	Mrs Beryl Down	Mr Julian Hucker	Mr Alan Partridge
Mrs Daisy Bray	Mr David Down	Mrs Marlene Hunkin	Mr Barry Searle
Mr Michael Cole	Mr Ken Down	Rev. Chris Jackson (Chair)	Mr Ken Smallacombe
Mrs Christine Cottle	Mr Kevin Down	Mr David James	Mr Ian Trenaman
Mrs Dorothy Couch	Mrs Pam Down	Mr Dean James	Miss Sandra Trenaman
Mrs Jackie Crawford	Mrs Frances Farley	Mrs Ruth James	Mr Owen Vanstone
Mr Mike Curtice	Mr Les Gilbert	Mrs Linda Kyle	Mrs Judy Waterer
Mrs Barbara Dalton	Mrs Lucy Gilbert	Mr Brian Maddaford	Mrs Lynda Whitworth
Miss Winifred Davey	Miss Brenda Hockridge	Mrs Deirdre Madders	

## PRIORITIES FOR 2023/24

Circuit financial plans for the coming year have been prepared on the basis that staffing levels remain the same. The staff team will work with the trustees, and their appointed officers, to engage with church and community activities appropriate to changing circumstances.

Following a report recommending that the existing roof be replaced, the Northlew Manse is to be re-roofed. This was included in the budget for 2023-24.

## LOOKING FORWARD TO 2023/24

- To review staffing needs and recruit if appropriate.
- To explore the use of social media as a means of improved communication and mission.
- To continue to develop pastoral care within each church community with the support of the Lay Assistants.
- All Lay Staff on the Circuit Ministry Team (Lay Assistants and Family Worker) to continue to meet with the

Superintendent Minister on a regular basis for mutual support.

- To identify training and support opportunities for different office holders within the Circuit.
- To encourage Churches within the Circuit to develop their Christian worship and witness, and to explore new ways of engaging with and serving local communities, especially to build on any new initiatives that have been started during recent years.
- Ensure that all those within the Circuit who should attend Safeguarding Training do so - Foundation, Refresher and Advanced Modules as appropriate.

CHARITY COMMISSION NO: 1134070

DATE OF REGISTRATION: 04/02/2010

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

The members of the West Devon Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, the superintendent minister and representatives appointed by the local churches.

CONTACT: Rev. Chris Jackson, 42 Leeze Park, Okehampton, EX20 1EE

EMAIL: chris.jackson7@gmail.com

ACTIVE CIRCUIT MINISTER

- Rev. Chris Jackson

CIRCUIT STEWARDS

- Mrs Barbara Dalton
- Mr Dean James
- Mrs Ruth James
- Mr Alan Marshall

CIRCUIT TREASURER

- Mr Alan Partridge

CIRCUIT LAY WORKERS

- Family Worker: Miss Sarah Balsdon
- Lay Assistants: Mrs Angela Banfield, Mrs Vicki Penfound

CIRCUIT ADMINISTRATOR

- Miss Sandra Trenaman

INDEPENDENT EXAMINER

- Mr Barry Bufton, Shellyhams, South Tawton, Okehampton, EX20 2RG

BANKERS

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- HSBC

PUBLIC BENEFIT

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team (Superintendent Minister, Circuit Stewards, Circuit Treasurer & Administrator) along with the Circuit Meeting and the Local Preachers' Meeting.

TRUSTEE TRAINING

A range of guidance produced by the Methodist Connexion to support the effective running of the Circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church' is available for all new Circuit Meeting members as induction to their role as trustees.

## RELATED PARTIES

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference.

The following are linked to the Circuit:

- Boasley Methodist Church
- Bridestowe Methodist Church
- Chilla Methodist Church
- Exbourne Methodist Church
- Fairplace Church (Okehampton)
- Hatherleigh Methodist Church
- Iddesleigh Methodist Church
- Madworthy Methodist Church
- Northlew Methodist Church
- Petrockstowe Methodist Church
- Providence Methodist Church
- Winkleigh Methodist Church

## RISK MANAGEMENT

All special activities and events organised on behalf of the circuit are risk assessed in advance.

Where appropriate, additional insurance cover is taken out against major risks which have been identified.

Income and Expenditure is monitored 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.

## SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The West Devon 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 West Devon 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.

Name of Circuit ..... West Devon ..... No. 24/24 .....

## Declarations and Scrutiny

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

Signature of treasurer ..... *A Partridge* ..... Date ..... *28/10/2023* .....

Name and address of treasurer

Alan Partridge, 16 Kestrel Close, Okehampton, Devon, EX20 1UT

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will \* be presented to the Circuit meeting held on: *29/11/2023*

Signature of the Chair of the meeting: ..... *C. A. Jackson* .....

Name of the Chair of the meeting: *Rev. C. A. Jackson* ..... Date *29/11/2023* .....

### Independent Examiner's Report to the Trustees of the

#### West Devon Circuit

Charity Number 1134070

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the *West Devon* ..... Circuit for the year ended 31 August 2023 set out on pages ... to .... As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Circuit: West Devon No 24/24

### Independent Examiner's Statement

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

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable i.e. all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable i.e. all R&P accounts.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner *D. E. Sutton*

Name of independent examiner: D. E. Sutton

Relevant professional qualification of independent examiner: .....

Name of firm (where appropriate): .....

Address: Unit 11-13  
South Lawn  
Okehampton  
Devon EX20 2BG  
Tel: (0837) 840772

Post Code: .....

Date: 7-11-23

\* delete or circle as appropriate


**WEST DEVON METHODIST CIRCUIT**

England & Wales - Charity number 1134070

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# Accounts

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The **Methodist** Church 

**The West Devon  
Methodist Circuit**

Registered Charity Number: 1134070

**Trustees Annual Report  
Statement of  
Annual Financial Accounts  
Year ended 31st August 2022**

Name of Circuit : WEST DEVON

Circuit No: 24/24

**Statement of Financial Activities (SOFA) for the year ended 31 August 2022**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
<b>Income</b>							
1	Donations and legacies	2,000					2,000
2	Income from monetary investments	440	1,459		8	82	1,989
3	Income from investment properties	rents 19,789					19,789
4	Assessments on Churches	107,238					107,238
5	Capital Receipts	16,436	380,606				397,042
6	Grants received				3,000		3,000
7	Other charitable income	13,310					13,310
8	<b>Total income</b>	<b>159,213</b>	<b>382,065</b>	<b>-</b>	<b>3,008</b>	<b>82</b>	<b>544,368</b>
<b>Expenditure</b>							
9	Grants and donations	10 58,562					58,562
10	Salaries and associated costs	79,013			3,000		82,013
11	Property maintenance	8,089					8,089
12	Connexional assessment & model trust levy		89,597				89,597
13	District Assessment & Levy	29,472	2,971				32,443
14	Depreciation						0
15	Office expenses	4,136			2	13	4,151
16	Other outgoings	24,401					24,401
17	<b>Total charitable expenditure</b>	<b>203,673</b>	<b>92,568</b>	<b>0</b>	<b>3,002</b>	<b>13</b>	<b>299,256</b>
18	Gains/(losses) on monetary investments	-27				-223	-250
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>-44,487</b>	<b>289,497</b>	<b>0</b>	<b>6</b>	<b>-154</b>	<b>244,862</b>
21	Transfers between funds	11 34,677	-113,500	79,500	-609	-68	0
22	Other gains/(losses)	-359,337					-359,337
23	<b>Net movement in funds</b>	<b>-369,147</b>	<b>175,997</b>	<b>79,500</b>	<b>-603</b>	<b>-222</b>	<b>-114,475</b>
24	Total funds brought forward	535,440	3,032	100,500	1,746	4,928	645,646
25	<b>Total funds carried forward</b>	<b>166,293</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>531,171</b>

## Statement of Financial Activities (SOFA) for the year ended 31 August 2021

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
	£	£	£	£	£	£

## Income

1 Donations and legacies		1,406				1,406
2 Income from monetary investments		167	574		3	744
3 Income from investment properties	rents	19,229				19,229
4 Assessments on Churches		110,503				110,503
5 Capital Receipts	3	129,800				129,800
6 Grants received				8,050		8,050
7 Other charitable income	3	7,413		1,383		8,796
8 Total income		268,518	574	-	9,436	278,528

## Expenditure

9 Grants and donations		1,000				1,000
10 Salaries and associated costs		100,193			8,050	108,243
11 Property maintenance		15,524			2,232	17,756
12 Connexional assessment & model trust levy			6,274			6,274
13 District Assessment & Levy		31,067				31,067
14 Depreciation						0
15 Office expenses		2,469				2,469
16 Other outgoings		25,515				25,515
17 Total charitable expenditure		175,768	6,274	0	10,282	192,324
18 Gains/(losses) on monetary investments					456	456
19 Gains/(losses) on investment properties						
20 Net income/(expenditure)		92,750	-5,700	0	-846	86,660
21 Transfers between funds		59,500	-9,500	-50,000		0
22 Other gains/(losses)	3	2,137				2,137
23 Net movement in funds		154,387	-15,200	-50,000	-846	88,797
24 Total funds brought forward		381,053	18,232	150,500	2,592	556,849
25 Total funds carried forward		535,440	3,032	100,500	1,746	645,646

**Balance Sheet as at 31 August 2022**

Notes to the Accounts	General Fund (Unrestricted) £	Circuit Model Trusts (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021/22 £	Totals 2020/21 £
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**Fixed Assets**

Circuit Manses & Equipment	3	842,329				842,329	842,329
Investment properties	3					0	249,337
Investments						0	
<b>Total fixed assets</b>		<b>842,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>842,329</b>	<b>1,091,666</b>

**Current Assets**

Debtors	3	4,652				4,652	4,000
Loans by the Circuit	10	1,000				1,000	41,000
Investments with TMCP		5,206	179,029	180,000		4,706	368,941
Central Finance Board Deposits		121,885			1,143		123,028
Cash at Bank and in hand		33,550					33,550
<b>Total current assets</b>		<b>166,293</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>531,171</b>

**Current liabilities**

Creditors (due in under 1 year)						0	1,159
Grants payable within 2021-22						0	
<b>Total current liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,159</b>
<b>Net current assets/liabilities</b>		<b>166,293</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>286,309</b>

<b>Total assets less current liabilities</b>		<b>1,008,622</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>1,373,500</b>	<b>1,377,975</b>
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<b>Long term liabilities (due after more than one year)</b>								
Grants payable after 2021-22						0		
Loans to the Circuit						0		
						0		
<b>Net assets</b>		<b>1,008,622</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>1,373,500</b>	<b>1,377,975</b>

**Funds of the Circuit**

General Fund (Unrestricted)		1,008,622					1,008,622	1,267,769
Circuit Model Trust Fund (Unrestricted)			179,029				179,029	3,032
Designated Funds (Unrestricted)				180,000			180,000	100,500
<b>Total Unrestricted Funds</b>							<b>1,367,651</b>	<b>1,371,301</b>
Restricted Funds					1,143		1,143	1,746
Endowment Funds						4,706	4,706	4,928
<b>Total Funds</b>		<b>1,008,622</b>	<b>179,029</b>	<b>180,000</b>	<b>1,143</b>	<b>4,706</b>	<b>1,373,500</b>	<b>1,377,975</b>

Signed

A. Partridge

Circuit Treasurer

# Notes to the Accounts of West Devon Methodist Circuit

For the year ended 31<sup>st</sup> August 2022

## 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

## 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted and Endowment funds are held for a narrower purpose. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

## 3 Accounting policies

### Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

### Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

### Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

### Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. During this year the former loan of £40,000 to Bridestowe Church was converted into a non-repayable grant.

### VAT

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

### Tangible fixed assets for use by the Circuit

Tangible fixed assets include 3 Manses. Two of these are let on assured shorthold tenancies while we have no ministers to occupy them. The deemed valuation of the 3 Manses is £732,329, which was the insured value in 2018, and which the trustees consider is the approximate net value if they were marketed. Rents received for the 2 tenanted Manses were £19,789

The Circuit also has managing trustee responsibility for Belstone Chapel, where occasional services are held, and where the former Sunday School room is let as a tearoom in this popular Dartmoor village. The estimated sale value of the building is £150,000. If sold this would be subject to an automatic levy of £40,000 by the custodian trustees for Methodist Connexional Priority Funds, so the net asset value to the circuit would be £110,000, as included in the Tangible Fixed Assets.

### Investment Properties

Sales of the former Eworthy and Broadwoodkelly Chapels were completed during the year. Net receipts from sales were £291,009 after the CPF levies had been paid. This represents a profit on disposal of £41,672 compared to the valuation shown on the 2021 balance sheet.

## Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

## Debtors and Prepayments

The £4,652 debtors shown on the balance sheet refers to assessments and an insurance refund, which were payable before 31<sup>st</sup> August 2022, and were received in September 2022

## Creditors

There were none.

## 4 Payment to Trustees

There were payments made to trustees for building services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

### Trustee expenses

	2021/22	2020/21
Number of Trustees	2	0
Total amount	£2,434.00	£0

## 5 Fees for examination or audit of the accounts

	2021/22 £	2020/21 £
Independent examiner's or auditors' fees for reporting on the accounts	To be agreed	245
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

## 6 Paid employees

### **Staff Costs paid during the year were:**

	2021/22	2020/21
Gross wages, salaries and benefits in kind	£ 0	63567
Employer's National Insurance costs	£ 0	2915
Pension costs	£ 0	2872
Total staff costs	£ 81643	69354

This includes reimbursing the Methodist Connexion for the employment of our ordained minister.

**Average number of full-time equivalent employees in the year were:**

	3.5	3
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## 7 Capital Commitments and Contingent Liabilities

At the 31<sup>st</sup> August 2022 there are no capital commitments.

No Contingent liabilities were identified at 31<sup>st</sup> August 2022

## 8 Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward		732329	359337	0		1091666
Additions		0				0
Revaluations (+/-)						
Disposals (-)			249337			249337
Transfers * (+/-)						
Balance carried forward	0	732329	110000	0		842329

## 9 Investment assets

The Circuit has no Investment properties

The Circuit has no common investment fund holdings

## 10 Loans

In previous years the Circuit had made 2 loans to churches £40,000 to Bridestowe, and £1,000 to Boasley. During the year it was agreed to convert the £40,000 Bridestowe loan to a non-repayable grant. This sum is included in the grants and donations expenditure shown on the SOFA.

## 11 Analysis of restricted and designated funds 2021 2022

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
Burial grounds	1138	5	0		1143	Upkeep of burial grounds
Andrew John Memorial Trust	608	3	2	609	0	Training and resourcing local preachers
Unrestricted, but designated MTF	100500			79500	180000	Missional activities 2022 - 2025
Totals	1746	8	2	609	181143	

(notes to circuit accounts 2021-2022)

## WEST DEVON METHODIST CIRCUIT

### ANNUAL TRUSTEES' REPORT FOR YEAR ENDING 31st AUGUST 2022

#### INTRODUCTION

The West Devon Circuit is situated to the north-west of Dartmoor and is spread over approx. 400 sq miles. The Circuit currently serves twelve active churches, with memberships ranging from 5 to 74, and has a total membership of 236.

#### AIMS AND ORGANISATION

The Charity objective is to act as a resource provider within the area for the Methodist Church.

The purposes of the Methodist Church are, and shall be deemed to have been since the Date of Union, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society, or institution, or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary, or ancillary to the Methodist Church

Specifically, we engage with:

- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- The resourcing of children, youth and families work including work in schools, clubs and local events.
- Promotion of Christianity through the staging of events and services.
- Provision of support at local care homes and other institutions.

The Circuit's Mission Statement is:

To be a witness to God's love in Christ;  
to serve the community in the name of Christ;  
to build God's kingdom in the power of the Holy Spirit.

We seek to accomplish this by:

- equipping people to be effective disciples; to engage with inspiring and challenging worship; to share in the ministries of the church.
- encouraging the Circuit Churches to identify and share resources with one another and ecumenically.
- engaging with and supporting those who work for better community life, both locally and globally.
- exploring opportunities for releasing lay workers and others to work in the church and community.

#### ANNUAL REVIEW

In September 2021 the Circuit welcomed Rev. Chris Jackson as Superintendent to the Circuit.

The Circuit staff comprised of: The Superintendent Minister, two Family Workers (part-time), two Lay Assistants (part-time) and an Administrator (part-time).

Following the disruption of the Covid 19 pandemic, all churches were open for worship and most were beginning to re-introduce, or make plans for some regular mid-week events.

Members at Madworthy are planning a major renovation scheme to make the property more suitable for different styles of worship and events as well as becoming a rural resource centre.

At Petrockstowe, the Methodist and CofE congregations join for worship every week and are working towards forming a Local Ecumenical Partnership.

Although Sunday worship is only held once a month at Providence, members are actively bringing people from the community into the building on open days to view an exhibition of Chris Chapman's photos. This has proved very successful and plans are being made to continue through the next year.

The Circuit continues to manage the Methodist building at Belstone, a popular tourist village on the edge of Dartmoor. The church no longer has a regular worshipping congregation, but, following the pandemic, a 'Songs of Praise' evening was held in the Summer. The unmodernised church is open for viewing and private prayer when the tearoom is open, four afternoons per week.

The sales of Eworthy and Broadwoodkelly were completed during the year with total proceeds of £380,606. The Manses at Hatherleigh and Northlew are let with the tenancies managed by Stags Estate Agents, who undertake regular maintenance checks and report back to the Circuit. Management charges are 12% + VAT of rents collected.

### INCOME

Circuit income is primarily drawn from the assessment paid by the Circuit Churches. There is also rental income relating to the rental of the Manses at Northlew and Hatherleigh. External grants were received towards funding for the Family Workers, but did not cover the full costs of the posts. The shortfall was met by drawing on reserves by earlier sales of redundant chapels.

### EXPENDITURE

Stipend expenditure has increased each financial year in line with increases set by the Methodist Conference. Approximately 15% of expenditure was the Circuit's contribution to the District and Connexion, used to fund the work of the wider Methodist Church. In addition, levies totalling £89,597 were retained by the Trustees for Methodist Church Purposes from the proceeds of sale of two chapels for the wider Methodist Church activities.

Funding for the part-time Administrator and other additional expenditure incurred for lay ministry work were taken from reserves.

### FUND BALANCES

As at 31st August 2022, total funds held were £531,171 including a repayable loan of £1,000 to a church for building improvements.

The balances also include restricted funds for Burial Grounds at Highampton, Langham Cross and Widdon as well as funds held by The Trustees for Methodist Purposes (TMCP) following the sale of property. A proportion of this is designated for payment of staff in the coming year as we are not likely to generate enough revenue income to fully cover projected expenditure.

### RESERVES POLICY

#### **Policy for General Funds**

The Circuit Meeting acknowledges the policy of the Methodist Church in relation to financial reserves and at this point will endeavour to maintain a reserve amounting to six months general expenditure £82,500. This should be sufficient to meet any unforeseen expenditure on Manses; to meet the stipend of the Superintendent Minister and to fulfil our District assessment; whilst enabling the ongoing work and witness of the Circuit through missional and outreach opportunities to continue and develop.

Funds held for specific purposes: £180,000 has been designated to help meet salaries and other expenses of lay workers over coming years. This policy will be reviewed annually by the Circuit Trustees.

#### **Policy for Restricted Funds**

The CFB account for the Burial Grounds is to be used solely for the upkeep and maintenance of the three Methodist Burial Grounds where the Circuit Meeting are the Managing Trustees: Highampton, Langham Cross and Widdon (value £1,143. Actual expenditure on maintaining the burial grounds generally exceeds the amount held in this account, the remainder being paid from the General Funds).

#### **Terms relating to Endowment Funds**

There are 6 Endowment Funds held with TMCP: for General Purposes, Preachers' Travel Expenses, Property Maintenance (total value £4,706).

### TRUSTEES as at 31st August 2022

Mrs Margaret Allin	Miss Barbara Dawson	Mrs Frances Hucker	Mr Alan Marshall
Mr Richard Balsdon	Mrs Beryl Down	Mr Julian Hucker	Mr Alan Partridge
Mrs Daisy Bray	Mr David Down	Mrs Marlene Hunkin	Rev. Irving Penberthy
Mr Michael Cole	Mr Ken Down	Rev. Chris Jackson (Chair)	Mr Barry Searle
Mrs Christine Cottle	Mr Kevin Down	Mr David James	Mr Ken Smallacombe
Mrs Dorothy Couch	Mrs Pam Down	Mr Dean James	Mr Ian Trenaman
Mrs Jackie Crawford	Mrs Frances Farley	Mrs Ruth James	Miss Sandra Trenaman
Mr Mike Curtice	Mr Les Gilbert	Mrs Linda Kyle	Mr Owen Vanstone
Mrs Barbara Dalton	Mrs Lucy Gilbert	Mr Brian Maddaford	Mrs Judy Waterer
Miss Winifred Davey	Miss Brenda Hockridge	Mrs Deirdre Madders	Mrs Lynda Whitworth

### PRIORITIES FOR 2022/23

Circuit financial plans for the coming year have been prepared on the basis that staffing levels remain the same. The staff team will work with the trustees, and their appointed officers, to engage with church and community activities appropriate to changing circumstances.

### LOOKING FORWARD TO 2022/23

- To explore the use of social media as a means of improved communication and mission.
- To continue to develop pastoral care within each church community with the support of the Lay Assistants.
- All Lay Staff on the Circuit Ministry Team (Lay Assistants and Family Workers) to continue to meet with the Superintendent Minister on a regular basis for mutual support.
- The work of the Family Workers to be also guided and monitored by their management committee.
- To identify training and support opportunities for different office holders within the Circuit.
- To encourage Churches within the Circuit to develop their Christian worship and witness, and to explore new ways of engaging with local communities, especially to build on any new initiatives that have been started during recent years.
- Ensure that all those within the Circuit who should attend Safeguarding Training do so - Foundation, Refresher and Advanced Modules as appropriate.

CHARITY COMMISSION NO: 1134070

DATE OF REGISTRATION: 04/02/2010

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

The members of the West Devon Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, the superintendent minister and representatives appointed by the local churches.

CONTACT: Rev. Chris Jackson, 42 Leeze Park, Okehampton, EX20 1EE

EMAIL: chris.jackson7@gmail.com

### ACTIVE CIRCUIT MINISTER

- Rev. Chris Jackson

### CIRCUIT STEWARDS

- Mrs Barbara Dalton
- Mr Dean James
- Mrs Ruth James
- Mr Alan Marshall

### CIRCUIT TREASURER

- Mr Alan Partridge

### CIRCUIT LAY WORKERS

- Family Workers: Miss Sarah Balsdon, Mrs Rebecca Mogridge
- Lay Assistants: Mrs Angela Banfield, Mrs Vicki Penfound

### CIRCUIT ADMINISTRATOR

- Miss Sandra Trenaman

### INDEPENDENT EXAMINER

- Mr Barry Bufton, Shellyhams, South Tawton, Okehampton, EX20 2RG

### BANKERS

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- HSBC

### PUBLIC BENEFIT

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team (Superintendent Minister, Circuit Stewards, Circuit Treasurer & Administrator) along with the Circuit Meeting and the Local Preachers' Meeting.

## TRUSTEE TRAINING

A range of guidance produced by the Methodist Connexion to support the effective running of the Circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church' is available for all new Circuit Meeting members as induction to their role as trustees.

## RELATED PARTIES

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference.

The following are linked to the Circuit:

- Boasley Methodist Church
- Bridestowe Methodist Church
- Chilla Methodist Church
- Exbourne Methodist Church
- Fairplace Church (Okehampton)
- Hatherleigh Methodist Church
- Iddesleigh Methodist Church
- Madworthy Methodist Church
- Northlew Methodist Church
- Petrockstowe Methodist Church
- Providence Methodist Church
- Winkleigh Methodist Church

## RISK MANAGEMENT

All special activities and events organised on behalf of the circuit are risk assessed in advance.

Where appropriate, additional insurance cover is taken out against major risks which have been identified.

Income and Expenditure is monitored 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.

## SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

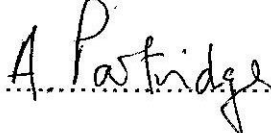
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The West Devon 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 West Devon 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.

## Declarations and Scrutiny

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


Signature of treasurer .....  ..... Date ..... 15/2/2023 .....

Name and address of treasurer Alan Partridge

16 Kestrel Close, Okehampton, Devon EX20 1UT Post Code

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 /will be presented to the Circuit meeting held on: 15th March 2023

Signature of the Chair of the meeting: .....  .....

Name of the Chair of the meeting: Rev Chris Jackson Date ..... 16/02/2023 .....

## Independent Examiner's Report to the Trustees of the

### West Devon Circuit

Charity Number 1134070

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the West Devon Circuit for the year ended 31 August 2022 set out on pages 1 to 6 As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**


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

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- ~~the accounts do not accord with the accounting records; or~~
- ~~the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination. Delete if not applicable i.e. all R&P accounts~~
- ~~the trustees' annual report is not consistent with the accounts. Delete if not applicable i.e. all R&P accounts.~~

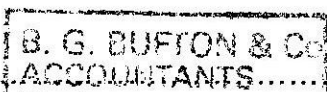
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

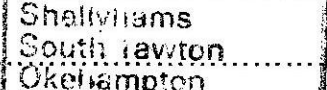
~~I have~~/have not\* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance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

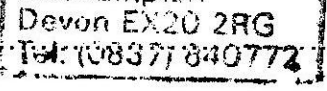
Signature of independent examiner ..... 

Name of independent examiner: ..... *Barry Williams*

Relevant professional qualification of independent examiner: .....

Name of firm (where appropriate): ..... 

Address: ..... 

.....  Post Code: .....

Date: ..... *15.2.2023*

\* delete or circle as appropriate


**WEST DEVON METHODIST CIRCUIT**

England & Wales - Charity number 1134070

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# Accounts

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The **Methodist** Church 

**The West Devon  
Methodist Circuit**

Registered Charity Number: 1134070

**Trustees Annual Report  
Statement of  
Annual Financial Accounts  
Year ended 31st August 2021**

**Statement of Financial Activities (SOFA) for the year ended 31 August 2021**

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies		1,406					1,406
2 Income from monetary investments		167	574		3		744
3 Income from investment properties	Rents	19,229					19,229
4 Assessments on Churches		110,503					110,503
5 Capital Receipts	3	129,800					129,800
6 Grants received					8,050		8,050
7 Other charitable income	3	7,413			1,383		8,796
<b>8 Total income</b>		<b>268,518</b>	<b>574</b>	<b>-</b>	<b>9,436</b>	<b>-</b>	<b>278,528</b>
<b>Expenditure</b>							
9 Grants and donations		1,000					1,000
10 Salaries and associated costs		100,193			8,050		108,243
11 Property maintenance		15,524			2,232		17,756
12 Connexional assessment & model trust levy			6,274				6,274
13 District Assessment & Levy		31,067					31,067
14 Depreciation							0
15 Office expenses		2,469					2,469
16 Other outgoings		25,515					25,515
<b>17 Total charitable expenditure</b>		<b>175,768</b>	<b>6,274</b>	<b>0</b>	<b>10,282</b>	<b>0</b>	<b>192,324</b>
18 Gains/(losses) on monetary investments						456	456
19 Gains/(losses) on investment properties							
<b>20 Net income/(expenditure)</b>		<b>92,750</b>	<b>-5,700</b>	<b>0</b>	<b>-846</b>	<b>456</b>	<b>86,660</b>
21 Transfers between funds		59,500	-9,500	-50,000			0
22 Other gains/(losses)	3	2,137					2,137
<b>23 Net movement in funds</b>		<b>154,387</b>	<b>-15,200</b>	<b>-50,000</b>	<b>-846</b>	<b>456</b>	<b>88,797</b>
24 Total funds brought forward		381,053	18,232	150,500	2,592	4,472	556,849
<b>25 Total funds carried forward</b>		<b>535,440</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>645,646</b>

Name of Circuit

WEST DEVON

Circuit No 24/24

## Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£	£
<b>Income</b>							
1	Donations and legacies	2,031					2,031
2	Income from monetary investments	272	2,152		20		2,444
3	Income from investment properties	19,235					19,235
4	Assessments on Churches	114,474					114,474
5	Capital Receipts	214,000					214,000
6	Grants received				12,113		12,113
7	Other charitable income	1,928					1,928
8	<b>Total income</b>	<b>351,940</b>	<b>2,152</b>	<b>-</b>	<b>12,133</b>	<b>-</b>	<b>366,225</b>
<b>Expenditure</b>							
9	Grants and donations	5,100					5,100
10	Salaries and associated costs	101,951			12,113		114,064
11	Property maintenance	4,667					4,667
12	Connexional assessment & model trust levy		12,718				12,718
13	District Assessment & Levy	30,250					30,250
14	Depreciation						0
15	Office expenses	2,025					2,025
16	Other outgoing	26,276					26,276
17	<b>Total charitable expenditure</b>	<b>170,269</b>	<b>12,718</b>	<b>0</b>	<b>12,113</b>	<b>0</b>	<b>195,100</b>
18	Gains/(losses) on monetary investments					-43	-43
19	Gains/(losses) on investment properties						
20	<b>Net income/(expenditure)</b>	<b>181,671</b>	<b>-10,566</b>	<b>0</b>	<b>20</b>	<b>-43</b>	<b>171,082</b>
21	Transfers between funds	101,000		-99,500	-1,500		0
22	Other gains/(losses)						
23	<b>Net movement in funds</b>	<b>282,671</b>	<b>-10,566</b>	<b>-99,500</b>	<b>-1,480</b>	<b>-43</b>	<b>171,082</b>
24	Total funds brought forward	98,382	28,798	250,000	4,072	4,515	385,767
25	<b>Total funds carried forward</b>	<b>381,053</b>	<b>18,232</b>	<b>150,500</b>	<b>2,592</b>	<b>4,472</b>	<b>556,849</b>

Name of Circuit

WEST DEVON

Circuit Number 24/24

**Balance Sheet as at 31 August 2021**

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
	£	£	£	£	£	£	£

**Fixed Assets**

Circuit Manses & Equipment	3 & 8	842,329				842,329	842,329
Investment properties	3 & 9	249,337				249,337	104,000
Investments						0	0
<b>Total fixed assets</b>		<b>1,091,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,666</b>	<b>946,329</b>

**Current Assets**

Debtors	3	4,000				4,000	0
Loans by the Circuit	10	41,000				41,000	41,000
Investments with TMCP	11	5,217	3,032	100,500	608	4,928	176,890
Central Finance Board Deposits	11	105,607			1,138	106,745	96,518
Cash at Bank and in hand		21,438				21,438	28,443
<b>Total current assets</b>		<b>177,262</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>342,851</b>

**Current liabilities**

Creditors (due in under 1 year)		1,159				1,159	
Grants payable within 2020-21						0	
<b>Total current liabilities</b>		<b>1,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,159</b>	<b>0</b>
<b>Net current assets/liabilities</b>		<b>176,103</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>342,851</b>

<b>Total assets less current liabilities</b>		<b>1,267,769</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>1,377,975</b>
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**Long term liabilities**

<b>(due after more than one year)</b>							
Grants payable after 2020-21						0	
Loans to the Circuit						0	
						0	
<b>Net assets</b>		<b>1,267,769</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>1,377,975</b>

**Funds of the Circuit**

General Fund (Unrestricted)		1,267,769				1,267,769	1,113,384
Circuit Model Trust Fund (Unrestricted)			3,032			3,032	8,732
Designated Funds (Unrestricted)	11			100,500		100,500	160,000
<b>Total Unrestricted Funds</b>						<b>1,371,301</b>	<b>1,282,116</b>
Restricted Funds	11				1,746	1,746	2,592
Endowment Funds						4,928	4,472
<b>Total Funds</b>		<b>1,267,769</b>	<b>3,032</b>	<b>100,500</b>	<b>1,746</b>	<b>4,928</b>	<b>1,289,180</b>

Signed

*A. Partridge*

Circuit Treasurer

# Notes to the Accounts of West Devon Methodist Circuit

For year ended 31<sup>st</sup> August 2021

## 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

## 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

## 3 Accounting policies

### Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

### Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

During 2020-2021 the Bank balance held by North Tawton chapel at the time of closure (£3208) was transferred to the circuit, and is included in the SOFA 'Other Charitable Income' total.

General Trust Funds totalling £2137 previously held by TMCP on behalf of North Tawton and Spreyton chapels were also transferred to the Circuit Funds held by TMCP.

### Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

### Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

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

### Tangible fixed assets for use by the Circuit

Tangible fixed assets include 3 manses. Two of these are let on assured shorthold tenancies while we have no ministers to occupy them. The deemed valuation of the 3 manses is £732,329, which was the insured value in 2018, and which the trustees consider is the approximate net value if they were marketed.

The Circuit also has Managing Trustee responsibility for Belstone Chapel, where occasional services are held, and where the former Sunday School room is used as a Tearoom in this popular Dartmoor village. The estimated sale value of the building is £150,000. If sold, this would be subject to an automatic levy of £40,000 by the custodian trustees for Methodist Connexional Priority Funds, so the net asset value to the Circuit would be £110,000, as included in the accounts.

### Investment Properties

The congregations of two chapels have 'ceased to meet' and the Circuit has taken responsibility for those premises, pending their sales.

The former Eworthy Chapel had an estimated market value from an independent quantity surveyor of £140,000, which would be subject to a levy of £36,000, giving a net value of £104,000. However capital works (installation of new sewage digester plant, etc) costing £15,537 have been carried out to facilitate a sale, and this sum has been capitalised. The total value of Eworthy Chapel is therefore calculated as £119,537 on the balance sheet.

The former Broadwoodkelly Chapel property has been valued at £183,000 by an independent Quantity Surveyor. This would be subject to a levy of £53,200, so is included at a value of £129,800 on the balance sheet.

## Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

## Debtors and Prepayments

The £4000 debtor refers to a grant for work done in 2020-2021, which was received after the year end.

## Creditors

Creditors are for sundry expenses for which invoices/claims were received after the year end.

## 4 Payment to Trustees

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, this excludes stipends.

Trustee expenses

	2020/21	2019/20
Number of Trustees	0	0
Total amount	£0	£0

## 5 Fees for examination or audit of the accounts

	2020/21	2019/20
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	To be agreed	245
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

## 6 Paid employees

**Staff Costs paid during the year were:**

	2020/21	2019/20
Gross wages, salaries and benefits in kind	£ 63567	69390
Employer's National Insurance costs	£ 2915	3266
Pension costs	£ 2872	2889
Total staff costs	£ 69354	75545

**Average number of full-time equivalent employees in the year were:**

In addition to the sums above paid to Lay members of staff, we reimbursed the Methodist Connexion for the employment costs of our Ordained minister as follows:

Payroll administration fees and Apprentice Levies were also paid

	2020/21	2019/20
	3	3.5
£	37832	36868
£	1058	

## 7 Capital Commitments and Contingent Liabilities

At the 31 st August 2021 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

## 8 Tangible Fixed Assets

### Cost or valuation

	Land £	Manses £	Other buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	0	732329	110000	0		842329
Additions		0	249337			249337
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
Balance carried forward	0	732329	359337	0		1091666

#### Accumulated depreciation:

The Trustees do not consider it appropriate to provide for any depreciation in the value of the Tangible Fixed Assets represented in these accounts

## 9 Investment assets

The circuit has no Investment properties, but as explained above it is currently responsible for the former church buildings at Eworthy and Broadwoodkelly, pending their sales, which are estimated to generate £249,337 nett.

**The circuit has no common investment fund holdings**

## 10 Loans

The Circuit currently has no loans.

However, it made loans to 2 churches in earlier years for building improvements, which are outstanding at 31<sup>st</sup> August 2021 but are expected to be repaid during the next 5 years.

## 11 Analysis of restricted and designated funds

Restricted funds are £1138 held for maintenance of 3 burial grounds which the circuit is responsible for, and £608 held in the Andrew John Memorial Trust for training and resourcing Local Preachers. Total £1746.

The Circuit had designated £160,000 of the Circuit Model Trust Fund (held by Trustees for Methodist Church Purposes) to support the continued employment of lay staff for missional purposes. £59,500 of this was drawn down during 2020-2021, leaving a designated sum of £100,500 available for this purpose.

## WEST DEVON METHODIST CIRCUIT

### ANNUAL TRUSTEES' REPORT FOR YEAR ENDING 31st AUGUST 2021

#### INTRODUCTION

The West Devon Circuit is situated to the north-west of Dartmoor and is spread over approx. 400 sq miles. The Circuit currently serves twelve active churches, with memberships ranging from 5 to 74, and has a total membership of 263.

#### AIMS AND ORGANISATION

The Charity objective is to act as a resource provider within the area for the Methodist Church.

The purposes of the Methodist Church are, and shall be deemed to have been since the Date of Union, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society, or institution, or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary, or ancillary to the Methodist Church

Specifically, we engage with:

- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- The resourcing of pastoral work including visiting the sick and bereaved.
- The resourcing of children, youth and families work including work in schools, clubs and local events.
- Promotion of Christianity through the staging of events and services.
- Provision of support at local care homes and other institutions.

The Circuit's Mission Statement is:

To be a witness to God's love in Christ;  
to serve the community in the name of Christ;  
to grow God's kingdom in the power of Christ.

We seek to accomplish this by:

- equipping people to be more effective disciples; to lead inspiring and challenging worship; to share in the ministries of the church.
- encouraging the Circuit Churches to identify and share resources with one another and ecumenically.
- engaging with and supporting those who work for better community life, both locally and globally.
- exploring opportunities for releasing lay workers and others to work on the fringe of church life.

#### ANNUAL REVIEW

In September 2020 the Circuit Ministry Team comprised of: The Superintendent Minister, two Children & Family Workers (part-time), the Youth Worker (full-time) and two Lay Assistants (part-time).

The Circuit was successful in the Methodist Church stationing process resulting in Rev. Christopher Jackson being appointed as Superintendent from September 1<sup>st</sup> 2021. In preparation, the Circuit installed a new kitchen at the Manse and did some other maintenance work while the property was vacant.

The Youth Worker was made redundant during the year.

The Covid-19 pandemic continued to disrupt many aspects of church life amid the uncertainty. Lockdowns continued to bring challenges for staff and congregations.

The congregations at Broadwoodkelly and Lakeway (North Tawton) decided to cease worship and close.

The Circuit appointed a surveyor to write a report re. the disposal of Broadwoodkelly. As Lakeway is the responsibility of the URC, the Circuit had no obligations on closure, apart from supporting members.

By the end of the year all other churches were either open for worship, or preparing to reopen in September 2021.

The sale of Eworthy was ongoing. The Circuit agreed to installing a new sewage treatment plant and it's expected that the final offer will reflect costs incurred.

The Circuit continues to manage the Methodist building at Belstone, a popular tourist village on the edge of Dartmoor. The church no longer has a regular worshipping congregation and, due to the pandemic, no seasonal, worship services took place during the year. The former Sunday School room is leased for use as a tearoom. The unmodernised church is open

for viewing and private prayer when the tearoom is open, four afternoons per week.

The Manses at Hatherleigh and Northlew are let with the tenancies managed by Stags Estate Agents, who undertake regular maintenance checks and report back to the Circuit. Management charges are 11% + VAT of rents collected.

#### INCOME

Circuit income is primarily drawn from the assessment paid by the Circuit Churches. There is also rental income relating to the rental of the Manses at Northlew and Hatherleigh. External grants were received towards funding for the Youth Worker, the Family Workers and the Lay Assistants, but did not cover the full costs of the posts. The shortfall was met by drawing on reserves by earlier sales of redundant chapels.

#### EXPENDITURE

Stipend expenditure has increased each financial year in line with increases set by the Methodist Conference.

Approximately 18% of expenditure was the Circuit's contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

Funding for the part-time Administrator and other additional expenditure incurred for lay ministry work were taken from reserves.

#### FUND BALANCES

As at 31st August 2021, the net current balance was £286,309 including repayable loans to two churches totalling £41,000 for building improvement schemes.

The balances also include restricted funds for Burial Grounds at Highampton, Langham Cross and Widdon as well as funds held by The Trustees for Methodist Purposes (TMCP) following the sale of property. A proportion of this is designated for payment of staff in the coming year as we are not likely to generate enough revenue income to fully cover costs.

#### RESERVES POLICY

##### **Policy for General Funds**

The Circuit Meeting acknowledges the policy of the Methodist Church in relation to financial reserves and at this point will endeavour to maintain a reserve amounting to six months general expenditure (£87,884). This should be sufficient to meet any unforeseen expenditure on Manses; to meet the stipend of the Superintendent Minister and to fulfil our District assessment; whilst enabling the ongoing work and witness of the Circuit through missional and outreach opportunities to continue and develop.

Funds held for specific purposes: £100,500 has been designated to help meet salaries and other expenses of lay workers over coming years. This policy will be reviewed annually by the Circuit Trustees.

##### **Policy for Restricted Funds**

The Andrew John Memorial held with TMCP is for Ministerial or Local Preacher training (value £608).

The CFB account for the Burial Grounds is to be used solely for the upkeep and maintenance of the three Methodist Burial Grounds where the Circuit Meeting are the Managing Trustees: Highampton, Langham Cross and Widdon (value £1,138).

##### **Terms relating to Endowment Funds**

There are 6 Endowment Funds held with TMCP: for General Purposes, Preachers' Travel Expenses, Property Maintenance (total value £4,928).

#### TRUSTEES as at 31st August 2021

Mrs Margaret Allin	Miss Barbara Dawson	Mrs Frances Hucker	Mr Alan Partridge
Mr Richard Balsdon	Mrs Beryl Down	Mr Julian Hucker	Rev. Irving Penberthy
Mrs Daisy Bray	Mr David Down	Mrs Marlene Hunkin	Mr Barry Searle
Mr Michael Cole	Mr Ken Down	Mr David James	Rev. Liz Singleton
Mrs Christine Cottle	Mr Kevin Down	Mr Dean James	Mr Ken Smallacombe
Mrs Dorothy Couch	Mrs Pam Down	Mrs Ruth James	Mr Ian Trenaman
Mrs Jackie Crawford	Mrs Frances Farley	Mrs Linda Kyle	Miss Sandra Trenaman
Mr Mike Curtice	Mr Les Gilbert	Mr Brian Maddaford	Mr Owen Vanstone
Mrs Barbara Dalton	Mrs Lucy Gilbert	Mrs Deirdre Madders	Mrs Judy Waterer
Miss Winifred Davey	Miss Brenda Hockridge	Mr Alan Marshall	Mrs Lynda Whitworth
			Mr Ian Young

#### PRIORITIES FOR 2021/22

Circuit financial plans for the coming year have been prepared on the basis that staffing levels remain the same. The staff team will work with the trustees, and their appointed officers, to engage with church and community activities appropriate

to changing circumstances linked to the Covid pandemic.

The Circuit is committed to the employment of Lay Workers for 1 year from September 2021 according to individual terms of employment.

#### LOOKING FORWARD TO 2021/22

- To work with other circuits in the District to enable the 'At Home' worship resources to continue.
- To explore the use of social media as a means of mission.
- To continue to develop pastoral care within each church community with the support of the Lay Assistants.
- Lay workers on the Circuit Ministry Team to continue to meet with the Superintendent Minister on a regular basis for mutual support.
- Children & Family workers to be guided and monitored by their management committee.
- To identify training and support opportunities for different office holders within the Circuit.
- To encourage Churches within the Circuit to develop their Christian worship and witness, and to explore new ways of engaging with local communities, especially to build on any new initiatives that have been started during the previous year.
- Ensure that all those within the Circuit who should attend Safeguarding Training do so - Foundation, Refresher and Advanced Modules as appropriate.

CHARITY COMMISSION NO: 1134070

DATE OF REGISTRATION: 04/02/2010

The Charity's annual report and accounts for the year ended 31st August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102.

The members of the West Devon Methodist Circuit Meeting are the Charity Trustees, membership being made up of circuit office holders, the superintendent minister and representatives appointed by the local churches.

CONTACT: Rev. Chris Jackson, 42 Leeze Park, Okehampton, EX20 1EE

EMAIL: chris.jackson7@gmail.com

#### ACTIVE CIRCUIT MINISTER

- Rev. Chris Jackson

#### CIRCUIT STEWARDS

- Mrs Barbara Dalton
- Mr Dean James
- Mrs Ruth James
- Mr Alan Marshall

#### CIRCUIT TREASURER

- Mr Alan Partridge

#### CIRCUIT LAY WORKERS

- Children & Family Workers: Miss Sarah Balsdon, Mrs Rebecca Mogridge
- Lay Assistants: Mrs Angela Banfield, Miss Vicki Brown

#### CIRCUIT ADMINISTRATOR

- Miss Sandra Trenaman

#### INDEPENDENT EXAMINER

- Mr Barry Bufton, Shellyhams, South Tawton, Okehampton, EX20 2RG

#### INVESTMENT BANKERS

- Central Finance Board of the Methodist Church
- Trustees for Methodist Church Purposes
- HSBC

#### PUBLIC BENEFIT

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Circuit is undertaken by the Circuit Leadership Team along with the Local Preachers' Meeting and the Circuit Meeting.

## TRUSTEE TRAINING

A range of guidance produced by the Methodist Connexion to support the effective running of the Circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church' is available for all new Circuit Meeting members as induction to their role as trustees.

## RELATED PARTIES

The Circuit is part of the Plymouth & Exeter District and is also accountable to the Methodist Conference.

The following are linked to the Circuit:

- Boasley Methodist Church
- Bridestowe Methodist Church
- Chilla Methodist Church
- Exbourne Methodist Church
- Fairplace Church (Okehampton)
- Hatherleigh Methodist Church
- Iddesleigh Methodist Church
- Madworthy Methodist Church
- Northlew Methodist Church
- Petrockstowe Methodist Church
- Providence Methodist Church
- Winkleigh Methodist Church

## RISK MANAGEMENT

All special activities and events organised on behalf of the circuit are risk assessed in advance.

Where appropriate, additional insurance cover is taken out against major risks which have been identified.

Income and Expenditure is monitored 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.

## SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- the safeguarding and protection of all children, young people and adults when they are vulnerable.
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The West Devon 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 West Devon 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.

Name of Circuit WEST DEVON No. 24/24

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer A. Partridge Date 8/2/2022

Name and address of treasurer ALAN PARTRIDGE

16 KESTREL CLOSE, OKEHAMPTON Post Code EX20 1UT

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be\* presented to the Circuit meeting held on 02/03/22

Signature of the Chair of the meeting C. A. Jackson

Name of the Chair of the meeting REV. C. A. JACKSON Date 02/03/22

### Independent Examiner's Report to the Trustees of the

WEST DEVON Circuit

Charity Number 1134070

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the WEST DEVON Circuit for the year ended 31 August 2021 set out on pages ... to .... As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Circuit WEST DEVON No. 24/24

# Independent Examiner's Statement

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

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination *Delete if not applicable ie all R&P accounts*
- the trustees' annual report is not consistent with the accounts *Delete if not applicable ie all R&P accounts.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner

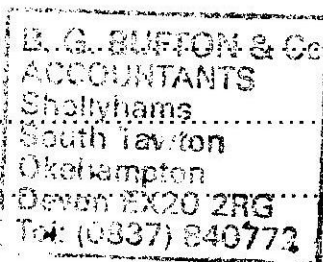


Name of independent examiner



Relevant professional qualification of independent examiner

Name of firm (where appropriate)



Address

Post Code

Date

4.9.2022

\* delete or circle as appropriate

September 2021