South West Peninsula Methodist District

England & Wales · Charity number 1134878

Details

Other names	PLYMOUTH AND EXETER METHODIST DISTRICT
Status	Registered
Legal form	Previously excepted
Registered	2010-03-12
Register	View on the Charity Commission register

Contact

Address	The Swp Methodist District Office 18 Velwell Road Exeter Devon EX4 4LE
Phone	01392 211624
Email	synodsec@swpmethodist.org.uk
Website	http://www.swpmethodist.org.uk

Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDUARY 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: Advancing the mission of God in the South West Peninsula District by providing churches and circuits with strategic resources, finance, personnel and expertise, and by supporting them in the deployment and oversight of the various ministries of the church, in programmes of training, and by providing opportunities for them to work together and support each other.

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Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cornwall
- Devon
- Dorset
- Isles Of Scilly
- Plymouth City
- Somerset
- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£522,734	£427,915	£1,401,532	5
2023-08-31	£379,995	£298,573	-	-
2022-08-31	£415,701	£315,030	-	-
2021-08-31	£359,110	£205,797	-	-
2020-08-31	£342,656	£328,748	-	-

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Trustees

Name	Role	Appointed
Rev Daniel Richard Haylett	Chair	2022-09-01
Deacon Ruth Mary Richey		2024-09-01
Janet Elizabeth Park		2024-09-01
Marianne Patricia Barrett Rogers		2020-10-01
Ms Jane Allin		2018-09-01
Patrick Stephen Reynolds		2024-09-01
Rev DEBORAH MARY KIRK		2023-09-01
Rev Iris Ruth Bray		2024-09-01
Rev KEVIN PETER HOOKE		2018-09-01
Rev Simon John Clarke		2024-09-01
Sharon Ann Hurlow		2022-01-01

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South West Peninsula Methodist District

England & Wales - Charity number 1134878

Accounts

Registered Charity Number 1134878

SOUTH WEST PENINSULA METHODIST DISTRICT

(Formerly Plymouth & Exeter Methodist District)

Financial Statements

for the year ended 31 August 2024

SOUTH WEST PENINSULA DISTRICT
The Methodist Church

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TRUSTEES' ANNUAL REPORT 2023-2024

Objectives and activities

Objectives

The objectives of the South West Peninsula Methodist District (formerly Plymouth and Exeter Methodist District) are those as set out for the Methodist Church of Great Britain in the Deed of Union 1932 and the 1976 Methodist Church Act.

The aim of the Methodist Church is to proclaim and affirm its conviction of God's love in Christ, for us and for all the world, and to renew confidence in God's presence and action in the world and in the church.

The charitable objects of the South West Peninsula District (formerly Plymouth and Exeter Methodist District) are the purposes of the Methodist Church and these are the advancement of:

(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;

(b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;

(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;

(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. We do this through:

Worship: to increase awareness of God's presence and to celebrate God's love

Learning and Caring: to help people to grow and learn as Christians, through mutual support and care

Service: to be a good neighbour to people in need and to challenge injustice

Evangelism: to make more followers of Jesus Christ

The Charities Act 2011 and 'public benefit'

The Trustees of the South West Peninsula District (formerly the Plymouth and Exeter Methodist District) in the meetings of the District Policy Committee give attention to their responsibility to demonstrate 'public benefit', as defined by the Charities Act 2011. In undertaking this work, they follow the Commission's guidance, which sets out two key principles:

- the organisation must have an identifiable benefit.

- the benefit must be to the public or a section of the public.

The Trustees' particular contribution to the working out of the calling of the Methodist Church is to support and enable the churches and Circuits of the District to call, nurture, challenge and equip disciples to carry forward the work. This is achieved by supporting churches and Circuits across the District to:

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

We consider that, for these reasons, the South West Peninsula District (formerly the Plymouth and Exeter Methodist District) meets the public benefit requirements.

In detail, the District contributes to the life of the churches and Circuits by:

Worship

- ✓ maintaining oversight of the number and distribution of places of worship in the District
- ✓ working with other Christian denominations in strategic plans for nurturing a Christian presence for worship and service across our region
- ✓ the work of the District Chair and Lay Stationing Representative, recruiting and placing ministers to the ministerial vacancies in the District
- ✓ working together with the Methodist Regional Learning Network to provide opportunities for those leading worship to develop their skills
- ✓ encouraging the development of patterns of worship which meet need, e.g. 'Messy Church' and worship which is accessible to those with particular needs

Learning and Caring

- ✓ working with the Regional Learning Network and others, we encourage and facilitate learning for people in many diverse church roles, both paid and voluntary, both supporting and holding them to account for the work undertaken
- ✓ providing opportunities for reflection, the learning and development of ordained ministers and overseeing the development of those exploring a call to ministry
- ✓ building our partnership with the Cuttack Diocese of the Church of North India to promote better understanding of, and co-operation within, the world-wide church community
- ✓ keeping people safe by ensuring that the Safeguarding training developed by the Methodist Church is rolled out and built upon in every church and providing professional support and expertise on Safeguarding matters
- ✓ promoting throughout the District national guidance on Health and Safety legislation, Employment Law and Data Protection.
- ✓ Continuing our relationship with a Human Resources company to provide human resource advice at a local level to supplement national advice.

Service

- ✓ contributing to the understanding and practice of ministry, with particular concern for rural areas
- ✓ encouraging community engagement, e.g. Christians against Poverty; involvement in Street and School Pastors and Foodbanks. We also commit to measures to combat climate change.
- ✓ Encouraging the engagement of Churches and Circuits in the District with the National Methodist Church's New Places for New People initiative which included the appointment of a New Places for New People Coordinator.
- ✓ promoting good stewardship and wider use of buildings, people, funds and other available resources
- ✓ helping to fund local community outreach initiatives
- ✓ supporting and encouraging awareness of the work of Action for Children, Methodist Homes, All We Can and other social action initiatives.
- ✓ Challenging injustice through involvement in national and international initiatives of the Methodist Church

Evangelism

- ✓ being a Christian presence alongside agricultural communities in our area through the work of our full time Agricultural Support Worker.
- ✓ providing continuing support to the *Transforming Conversation (formerly Christian Communities in Conversation) Project* which seeks to equip congregations to share their faith more readily and effectively in their everyday lives. This includes the funding of two new paid posts for the project.
- ✓ encouraging participation in the new national Growth and Evangelism initiative 'New Places for New People'.
- ✓ providing Seed Corn and Warm Welcome Grants for Circuits and Churches to respond innovatively to the challenges of coping with the aftermath of the Covid 19 pandemic

Achievements and performance

Achievements

During the Connexional year 2023-2024 the achievement of our objectives have been much less hampered by the impact of the COVID-19 pandemic, although the effects are still felt.

During the year 2023 – 2024, the District continued conversations with the Cornwall and Isles of Scilly District and at its' Spring Synod voted to merge with that District. The merger was approved at the Methodist Conference in July 2024 and the South West Peninsula District was formed on the 1st September 2024.

In Worship

We have achieved our objectives in the following ways:

- ✓ continuing to encourage the development of 'online' opportunities for worship, for example 'Zoom' and YouTube services. Shoreline, a purely on-line Church presence in the Exeter Coast and Country Circuit is beginning to have a more District wide and national dimension.
- ✓ reviewing the circumstances and opportunities where churches are threatened with closure to ensure best use of the resources available.
- ✓ we have responded to requests for help in reviewing and developing how individual congregations serve their local communities through worship and action.
- ✓ receiving reports from Ecumenical Officers and identifying local priorities and monitoring local ecumenical projects.
- ✓ where church buildings, either through very high maintenance costs or through a need for substantial investment costs cannot be sustained, encouraging and supporting worship in other public buildings or as house groups.

In Learning and Caring

- ✓ working in partnership with the Regional Learning Network to deliver a range of training opportunities for ministers, lay staff and office holders.
- ✓ ensuring the Ministerial Development Review arrangements are working well and providing an annual Ministerial Retreat.
- ✓ maintaining effective Supervision arrangements for Ministerial staff.
- ✓ aligning the work of the District Safeguarding Officer and District Safeguarding Group with developments led by the Connexional [national] Safeguarding Team.
- ✓ providing advice and guidance to those church communities faced with issues arising from Safeguarding.
- ✓ working together with the Cornwall and Isles of Scilly District to identify areas of co-operation and benefit.
- ✓ work to implement the response to the General Data Protection Regulations, as led nationally by the Trustees for Methodist Church Purposes.

In Service

There is plenty of evidence across the District of continuing and innovative services to communities eg. support to Foodbanks and Food Hubs has increased.
We have achieved our objectives in the following ways:

- ✓ through the District Grants Committee, making grants to enable:
  - the appointment of youth workers, children and family workers, an outreach worker, a university chaplain, a rural support worker and a Methodist Deacon
  - property refurbishment
  - the growth and development of the Transforming Conversation (*Christian Communities in Conversation)* Project.
- ✓ joining with other denominations in the planning and growing of new Christian communities in major housing developments.
- ✓ growing our engagement with the Cuttack Diocese of the Church of North India as part of our investment in the world-wide Church.

- ✓ supporting the appointment of a growing number of lay employee posts within Circuits to support work with children and families; young people and pastoral ministry.
- ✓ working to improve communication across the District by a developing an improved website and better use of social media.
- ✓ Following the appointment of a District New Places for New People Coordinator, Churches and Circuits have been encouraged to develop innovative and creative new projects. This started with establishing a District project, Rev. 7, based on a hairdressing salon in Plymouth.

In Evangelism

- ✓ responding to local requests to take stock of local churches activities and effectiveness
- ✓ growing the potential of the Messy Church network to support parents and children and where possible moving activity online.
- ✓ working together with the Connexional Evangelism and Growth Team
- ✓ developing the Transforming Conversation (*Christian Communities in Conversation)* Project giving particular attention to the training and development of facilitators.
- ✓ starting to develop the Evangelism and Growth New Places for New People initiative. A New Places for New People Coordinator was appointed to work across the District and the Cornwall and Isles of Scilly District and a District New Places for New People Project, Rev 7, based on an intentional faith based community in a hair dressing salon in Plymouth was approved. A Group of people from across both Districts was formed to take the initiative forward.

Performance

The District has continued to support the substantial work started in Churches and Circuits to respond to the constraints and opportunities offered by the impact of the COVID pandemic. At the year end, the impact of the covid lockdown is known and initiatives have been put in place to enable Churches to move forward.

During the year we continued to encourage and strengthen leadership, both at the District level and in Circuit Leadership Teams.

Improvements to the District web site and use of Facebook has been maintained and proved very helpful in 2023-24.

In these ways the District Policy Committee Executive? seeks to demonstrate its accountability as a body of Trustees, on behalf of the District Synod.

Financial Review

The Trustees are pleased to report that during the year to 31st August 2024 the District received incoming resources totalling £522,734 (2023: £379,995). The financial support received from Connexional Funds were used to fund grants and expenditure of £427,915 (2023: £298,573).

More than half of the District funding has come from Circuit Model Trust Funds and the Connexional Advance and Property Fund. These amounts are received annually into our District Advance Fund.

Although this is an unrestricted fund, the South West Peninsula District (formerly the Plymouth and Exeter Methodist District) has currently chosen to hold these funds solely for the purpose of making grants to projects to further the aims of the Methodist Church and not to use them for District administration and other more general purposes. This year we made grants from this fund totalling £141,531 (2023: £77,000) to churches and Circuits. A further £97,000 (2023: £86,250) has been granted to District projects.

Funding from Circuits has increased by 16% this year (2023 – 21% decrease). We continue to work towards the future, looking to ensure the District is adequately resourced but to also keep in mind the need for the contributions from Circuits to be affordable. In the year to 31st August 2024 the General Fund accumulated a deficit of £34,250 which is in line with our intention to respond to the pressure on Circuit finances. The District proposed to make every effort to reduce overall contributions in real terms after taking into account inflation by passing on the benefit of expected reductions in the Connexional Assessments. , however this was frustrated by recent rises in National Insurance costs.

The Trustees continue to keep the finances of the District and related policies under review especially in the light of the merger with the Cornwall and Isles of Scilly District on 1st September 2025.

Investment Policy

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as Custodian Trustee for all real estate held by Districts; all large (over £20k) bequests and for the proceeds of sale of any property formerly owned within the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere.

The South West Peninsula District (formerly the Plymouth and Exeter Methodist District) Trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and TMCP because these organisations take into consideration the social, environmental and ethical considerations (both negatively and positively) that make investments suitable for the Methodist Church. Short term deposits are lodged directly with the CFB and attract good rates of interest. There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB.

It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment - both by way of dividend and capital appreciation - is obtained at least as good as market rate, considering the District's low appetite for risk and its ethical preferences.

Reserves Policy

The Reserves of a charity are defined as that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. This definition excludes Restricted Funds, although holding such funds may influence a charity's Reserves Policy. Reserves will also normally exclude tangible fixed assets such as land, buildings and other assets held for the charity's use. It also excludes amounts designated for essential future spending.

Our General Fund reserves are as follows:	2023/24 £
Total General Fund value	666,563
Less Funds not freely available	

Land and Buildings held for District use	575,000
Freely available General Fund Reserves	**91,563**

Our agreed General Fund Reserves Policy is to ensure that we maintain a reserve equal to six months anticipated average expenditure, including Manse maintenance and repair costs. The Trustees consider this the minimum level of Reserves needed to maintain the ongoing financial stability of the District. Based on our expenditure in 2023/24, this requires a reserve of £92.592.

The current General Fund Reserves falls short of this amount by £1,029, which is in line with our policy of keeping the minimum amount in reserve to release as much resource as possible to the circuits.

Unrestricted funds are also held in the District Advance Fund. These designated funds are currently used to make grants in support of personnel and property projects of our churches, Circuits and the District. Where a grant has been approved, the full amount made available is treated as a liability of the District until it is paid. There is no requirement to hold Reserves in this fund. Where there is an amount unallocated at the end of any year, this is carried forward to the next year.

Structure, Governance and Management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 12th March 2010.

Structure

Circuits are the coordinating charities for local groups of churches; Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the Circuit; most decisions are made at - or ratified by - the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly Synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. The Connexional Team implements decisions made by the Conference and is also responsible for the oversight of the stationing of presbyters and deacons (collectively known as 'ministers') in individual Circuits within the District.
3. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District, for implementation.
4. The District passes control to Circuits for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards. Authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes regulatory control to Church Councils for local implementation by the presbyter, Church Stewards and other Officers. This regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Methodist Church.

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

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any Connexional, District, Circuit, local church or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in the Plymouth & Exeter District by:

i. providing opportunities for Circuits to work together and support each other

ii. offering to Circuits resources of finance, personnel and expertise.

The District serves the local churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church and in programmes of training.

Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team at Methodist Church House, 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the DPC. When a position becomes vacant on the DPC, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares information with nominees as to what the role involves. If a person wishes to be considered for a role, their name and a reasoned statement are considered by the DPC and the District Synod for appointment.

The District Policy Committee normally meets three times per year and deals with routine and exceptional matters. It oversees the work of:

- The District Executive
- The District Treasurer
- The District Safeguarding Group
- The District Property Committee
- The District Grants Committee
- Manses Committee
- Chair's Manse Committee
- The Ecumenical Officers
- Transforming Conversation Project Management Committee

- The Rural Support Worker's Management Committee
- The Regional Candidates' Committee
- The District Probationers' Committee
- Local Preachers
- The World Church Committee
- Rural Issues
- The Lay Employment Committee
- Methodist Women in Britain
- Joint working with the Regional Learning Network
- Various Working Groups which worked on the possible merger with the Cornwall and Isles of Scilly District

The responsibilities of the District Policy Committee

i. to formulate and promote policies which will advance the mission of the Methodist Church in the Circuits and local churches and, in particular, to oversee the use of resources of personnel, property and finance and to assist churches and Circuits who may be experiencing exceptional problems

ii. to encourage inter-Circuit and ecumenical co-operation

iii. to act in an executive capacity in matters remitted by the Synod

iv . to keep within its purview all District concerns not dealt with elsewhere

v. to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

vi. constantly to be aware of the public benefit guidance issued by the Charity Commission

Recruitment and Training of Trustees

New Trustees are appointed from within the membership (ordained and lay) of the Methodist churches and Circuits of the District. In making each appointment, care is taken to ensure the new Trustee has the skills and experience needed to fulfil the responsibilities of their role and safer recruitment procedures are followed. Appointments are made by the District Synod following nomination by the District Policy Committee, after a recruitment process has taken place.

During the year, 2022-2023, the District invited Revd Dr Daniel Haylett to be the District Chair for a further 5 years from September 2024.This was approved by the Methodist Conference in June 2023. The District Synod voted that for the year 2023-2024, Revd. Loraine Mellor would serve as Joint Chair of District with Revd. Dr. Dan Haylett serving as Joint Chair of the Cornwall and Isles of Scilly District.

Please see the Trustees list below.

Reference and Administrative Details

The name of the Charity	South West Peninsula Methodist District
Charity registration number	1134878
Principal Office	The District Office, The Mint Methodist Church, Fore Street, Exeter EX4 3AT
Chair of the District	Revd Dr Daniel Haylett
Secretary of the Synod	Ms. Jane Allin
Secretary of the Presbyteral Synod	Rev Paul Smith (Resigned 31/08/2024
	Rev Iris Bray (Appointed 01/09/2024)
District Treasurer	Mrs. Marianne Barrett Rogers

Names of Trustees:

The Trustees who served during the period and to the date of this report are:

Rev Dr Daniel R Haylett
Eleanor Jane Allin
Marianne P Barrett Rogers
Susan M Bolt (Resigned 01/09/2024)
Rev Iris Bray (Appointed 01/09/2024)
Rev Simon Clark (Appointed 01/09/2024)
Margaret J Fogarty (Resigned 01/09/2024)
Rev Kevin P Hooke
Sharon A Hurlow
Rev Deborah Kirk
Rev Simon H Leigh (Resigned 01/09/2024)
Mary L McNaughton (Resigned 01/09/2024)
Rev David Miller (Appointed 01/09/2024)
Roy G Mitchell (Resigned 01/09/2024)
Rev Janet Park (Appointed 01/09/2024)
Patrick Reynolds (Appointed 01/09/2024)
Deacon Ruth Richey (Appointed 01/09/2024)
Rev Andrew T Vidamour (Resigned 01/09/2024)

The Managing Trustees for the District are the members of the District Policy Committee.
No Trustee claims exemption from disclosure of his or her name here.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Independent Examiner

Ms Catherine Williams FCA DChA
Westcotts (SW) LLLP Chartered Accountants,
47 Boutport Street, Barnstaple, Devon EX31 1SQ

Approval

This report was approved by the Trustees on the date below and is signed on their behalf by:

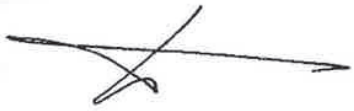
Revd Dr Daniel Haylett
District Chair

Mrs Marianne Barrett Rogers
District Treasurer

Date: 20th June 2025

Declarations

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

Signature of Treasurer 

Name of Treasurer Mrs Marianne Barrett Rogers
Address Lower Buckland Lodge, Poundsgate, Newton Abbot TQ13 7NU

Date: 20th June 2025

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the District Policy Committee on 22nd May 2025

Chair of the meeting

Name of the Chair Revd. Daniel Haylett

Date: 20th June 2025

Independent Examiner's Report to the trustees of South West Peninsula Methodist District

I report to the trustees on my examination of the accounts of South West Peninsula Methodist District for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of South West Peninsula Methodist District 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 South West Peninsula Methodist District's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since South West Peninsula Methodist District's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of South West Peninsula Methodist District as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....

Catherine Williams FCA DChA
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ
Date: 27th June 2025

South West Peninsula Methodist District
(Formerly Plymouth & Exeter Methodist District)
Statement of Financial Activities (SOFA)
For the year ended 31st August 2024

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2023/24	Total 2022/23
		£	£	£	£	£	£
Income from:							
Donations and legacies		-	-	350	11,645	11,995	6,960
Charitable activities							
Investments		10,459	39,648	-	754	50,861	25,882
Other							
Assessments on Circuits	4	87,496	-	-	-	87,496	75,000
From Circuit Model Trust Funds		-	303,090	-	-	303,090	223,429
Contribution to the cost of the Chair	5	47,866	-	-	-	47,866	45,723
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	10,000	8,427	18,427	-
Other income	6	3,000	-	-	-	3,000	3,000
Total		**148,821**	**342,737**	**10,350**	**20,826**	**522,734**	**379,994**
Expenditure							
Grants and donations	7	-	141,531	6,700	17,525	165,756	107,326
Salaries and associated costs	8	113,386	-	15,862	38,857	168,105	132,374
Property		8,088	-	6,988	-	15,076	13,642
Office expenses		4,158	-	319	-	4,477	3,555
Synods, meetings and Conference		7,454	-	-	-	7,454	(3,937)
Other outgoings		-	-	1,293	-	1,293	230
Travel expenses		7,947	-	898	4,584	13,429	15,753
Depreciation		496	-	-	-	496	358
Ecumenical contributions		4,720	-	-	-	4,720	4,556
Training and Supervision		-	-	-	-	-	-
Professional and Administration fees		27,507	1,425	-	660	29,592	22,008
Other costs		9,316	-	7,097	1,105	17,517	2,707
Total Expenditure		**183,071**	**142,956**	**39,156**	**62,731**	**427,915**	**298,572**
Net income/(expenditure) before gains and losses on investments		**(34,250)**	**199,782**	**(28,806)**	**(41,905)**	**94,819**	**81,422**
(Gains)/Losses on investment assets					430	430	(689)
Net income (expenditure)		**(34,250)**	**199,782**	**(28,806)**	**(41,476)**	**95,249**	**80,733**
Transfers between funds	10		(97,000)	72,000	25,000	-	-
Other Gains or losses						-	-
Net movement in funds		**(34,250)**	**102,782**	**43,194**	**(16,476)**	**95,249**	**80,733**
Reconciliation of funds:							
Total funds brought forward		700,814	102,971	390,305	112,193	1,306,283	1,225,550
Total funds carried forward		**666,563**	**205,753**	**433,499**	**95,717**	**1,401,532**	**1,306,283**

South West Peninsula Methodist District

(Formerly Plymouth & Exeter Methodist District)

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	General Fund Unrestricted £	District Advance Fund Unrestricted £	Designated Funds Unrestricted	Restricted Funds Restricted £	TOTAL 2023/24 £	TOTAL 2022/23 £
Tangible Fixed Assets	11	1,607				**1,607**	1,431
Manse		575,000				**575,000**	575,000
Investments	12				14,753	**14,753**	14,322
Total Fixed Assets		**576,607**	-	-	**14,753**	**591,360**	590,753
Current Assets							
Debtors and Prepayments	13	25,880	-	-		**25,880**	1,177
Central Finance Board and Trustees for Methodist Church Purposes Deposits		50,774	369,030	433,499	80,964	**934,267**	711,056
Cash at Bank and in hand		28,390	-	-	-	**28,390**	118,534
Total Current Assets		**105,044**	**369,030**	**433,499**	**80,964**	**988,537**	830,767
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	15,088	57,704			**72,792**	56,737
Net Current Assets		**89,956**	**311,326**	**433,499**	**80,964**	**915,745**	774,030
Total Assets less Current Liabilities		**666,563**	**311,326**	**433,499**	95,717	1,507,105	1,364,783
Long term Liabilities							
Grants payable	14	-	105,573	-	-	**105,573**	58,500
Net Assets		**666,563**	**205,753**	**433,499**	**95,717**	1,401,532	1,306,283
Funds of the District							
General Fund		666,563	-	-	-	**666,563**	700,814
District Advance Fund		-	205,753	-	-	**205,753**	102,971
Designated Funds	15	-	-	433,499	-	**433,499**	390,305
Total unrestricted funds		**666,563**	**205,753**	**433,499**	-	1,305,815	1,194,090
Restricted Funds	15	-	-	-	95,717	**95,717**	112,193
Endowment Funds		-	-	-	-	-	-
Total Funds		**666,563**	**205,753**	**433,499**	**95,717**	1,401,532	1,306,283

South West Peninsula Methodist District

(Formerly Plymouth & Exeter Methodist District)

CASHFLOW STATEMENT

AS AT 31 AUGUST 2024

For the year ended 31 August 2024

	2024	2023
Cash generated from operations	95,249	80,733
Surplus		
Net adjustments to cash flows from non-cash item		
Investment revaluation	(431)	695
Depreciation charge	496	358
	95,314	81,786
Working capital adjustments		
Decrease/(increase) in debtors	(24,703)	(1,177)
Increase/(decrease) in creditors	63,128	28,302
Net cash flows from operating activities	133,739	108,911
Cash generated from investing		
Purchase of tangible fixed assets	(672)	(1,789)
Net cash flows from investing activities	(672)	(1,789)
Net increase/(decrease) in cash and cash equivalents	133,067	107,122
Cash and cash equivalents at 1 April	829,590	722,468
Cash and cash equivalents at 31 March	962,657	829,590

South West Peninsula Methodist District
NOTES TO THE ACCOUNTS

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the Charities SORP (FRS102) (2019) and in accordance with the 'true and fair override' provision contained therein.

ii Public benefit entity

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

iii Basis

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

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the District is a going concern. Despite the COVID pandemic the Circuits have managed to meet the allocated assessments and early indications suggest that the same will be true in the coming year.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the South west Peninsula Methodist District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 5. A similar figure appears in the Expenditure at Note 8.

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

The District acts as agent in four matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
2. the payment of expenses of delegates from the District to the Methodist Conference
3. the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund
4. the cost of ministerial health checks recovered from Circuits

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRS102) (2019), the time of volunteers is not recognised.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

Where it becomes clear that a payment is possible, not probable, then a liability for the commitment is not recognised and the funding commitment is disclosed as a contingent liability.

x VAT

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

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed value, of which the land component is deemed to be £275,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

xii Investments

The investments of the South West Peninsula Methodist District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 12. below.

xiii Debtors and creditors; bank and cash

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

xiv Loans

Where concessionary loans (*i.e.,* free of interest) are made to (or received by) the District to further its charitable purposes, and are repayable after more than one year, they are initially recognised at the amount paid (or received), with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary.

xv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xvii Ministers' manse costs

The District is required to provide accommodation for our ministerial Chair and his / her family. The District bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

2 Comparative Figures

The financial statements on pages 16-17 only show the total comparative figures for 2023. To enable better understanding of the District's financial reporting the Statement of Financial Activity and Balance sheet for 2023 have been reproduced, in full below.

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31st August 2023

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2022/23	Total 2021/22
		£	£	£	£	£	£
Income from:							
Donations and legacies		1,099	-	449	5,412	6,960	27,611
Charitable activities							
Investments		6,258	18,744	-	881	25,882	3,415
Other							
Assessments on Circuits	4	75,000	-	-	-	75,000	95,237
From Circuit Model Trust Funds		-	223,429	-	-	223,429	243,664
Contribution to the cost of the Chair	5	45,723	-	-	-	45,723	42,740
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	-
Other income	6	3,000	-	-	-	3,000	3,034
Total		**131,080**	**242,173**	**449**	**6,293**	**379,995**	**415,701**
Expenditure							
Grants and donations	7	7,122	77,000	17,000	6,204	107,326	60,712
Salaries and associated costs	8	102,072	-	-	30,302	132,374	179,852
Property		7,427	-	6,215	-	13,642	20,513
Office expenses		3,555	-	-	-	3,555	5,744
Synods, meetings and Conference		(3,937)	-	-	-	(3,937)	6,468
Other outgoings		1	-	-	230	230	-
Travel expenses		8,182	-	-	7,570	15,753	10,350
Depreciation		358	-	-	-	358	-
Ecumenical contributions		4,556	-	-	-	4,556	4,056
Training and Supervision		-	-	-	-	-	-
Professional and Administration fees		13,694	1,181	-	7,133	22,008	19,977
Other costs		1,327	-	-	1,380	2,707	7,360
Total Expenditure		**144,357**	**78,181**	**23,215**	**52,820**	**298,573**	**315,032**
Net income/(expenditure) before gains and losses on investments		**(13,278)**	**163,992**	**(22,766)**	**(46,527)**	**81,422**	**100,669**
(Gains)/Losses on investment assets					(688)	(689)	(1,662)
Net income (expenditure)		**(13,278)**	**163,992**	**(22,766)**	**(47,215)**	**80,733**	**99,007**
Transfers between funds	10	(2,700)	(86,250)	59,500	29,450	-	-
Other Gains or losses						-	-
Net movement in funds		**(15,978)**	**77,742**	**36,734**	**(17,765)**	**80,733**	**99,007**
Reconciliation of funds:							
Total funds brought forward		716,792	25,229	353,571	129,957	1,225,550	1,126,543
Total funds carried forward		**700,814**	**102,971**	**390,305**	**112,193**	**1,306,283**	**1,225,550**

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	General Fund Unrestricted	District Advance Fund Unrestricted	Designated Funds Unrestricted	Restricted Funds Restricted	TOTAL 2022/23	TOTAL 2021/22
		£	£		£	£	£
Tangible Fixed Assets	11	1,431				**1,431**	0
Manse		575,000				**575,000**	575,000
Investments	12				14,322	**14,322**	15,016
Total Fixed Assets		**576,431**	-	-	**14,322**	**590,753**	590,016
Current Assets							
Debtors and Prepayments	13	1,177	-	-		**1,177**	0
Central France Board and Trustees for Methodist Church Purposes Deposits		21,909	200,971	390,305	97,871	**711,056**	614,497
Cash at Bank and in hand		118,534	-	-	-	**118,534**	107,971
Total Current Assets		**141,619**	**200,971**	**390,305**	**97,871**	**830,766**	722,468
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	17,237	39,500			**56,737**	60,935
Net Current Assets		**124,383**	**161,471**	**390,305**	**97,871**	**774,030**	661,533
Total Assets less Current Liabilities		**700,814**	**161,471**	**390,305**	**112,193**	**1,364,783**	1,251,550
Long term Liabilities							
Grants payable	14	-	58,500	-	-	**58,500**	26,000
Net Assets		**700,814**	**102,971**	**390,305**	**112,193**	**1,306,283**	1,225,550
Funds of the District							
General Fund		700,814	-	-	-	**700,814**	716,792
District Advance Fund		-	102,971	-	-	**102,971**	25,229
Designated Funds	15	-	-	390,305	-	**390,305**	352,571
Total unrestricted funds		**700,814**	**102,971**	**390,305**	-	**1,194,090**	1,096,592
Restricted Funds	15	-	-	-	112,193	**112,193**	128,957
Endowment Funds		-	-	-	-	-	-
Total Funds		**700,814**	**102,971**	**390,305**	**112,193**	**1,306,283**	1,225,550

3 Assessments on Circuits

The assessment on each Circuit is annually determined by the District. This includes the amount each Circuit in due to pay to the MCF and is calculated by reference to the number of staff in the Circuits and the number of Church members but may also take into account a Circuit's ability to pay.

The District is made up of the following Circuits:

Circuit Name	Circuit No	Circuit Name	Circuit No

Plymouth and Devonport	24/01	Tiverton and Wellington	24/16
Plymouth Methodist Mission	24/02	South Petherton and Crewkerne	24/18
Exeter, Coast and Country	24/03	Ilfracombe and Barnstaple	24/20
Tavistock	24/07	South Molton and Ringsash	24/22
Torbay	24/08	Torridge	24/23
South Devon	24/10	West Devon	24/24
Bude and Holsworthy	24/11	West Somerset	24/25
Taunton Deane and		Ringsash	24/27
South Sedgemoor	24/15	Teignbridge	24/28

4 Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to fund the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £510,192 (2022/23: £468,066) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

5 Cost of Chair and Trustees

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met by the District.

	2023/24	2022/23
	£	£
Stipend to Chair	36300	34836
Employer's National Insurance Contribution	3754	3481
Apprenticeship levy	182	163
Employer's pension contribution (defined benefit scheme)	7812	7244
Cash cost paid by the Connexion (see, SOFA, line 7)	-47866	-45723
Notional estimate of cost of providing Manse	21000	21000
Chair's expenses	7132	5194
Total cost	28314	26195

Since the stipend-related costs above of £47,866 (2022/23 £45,723) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 8). The Chair of District is the sole paid key management person but is supported by members of the DPC.
It should be noted that the chair is required to occupy the District manse. The manse is provided by the Plymouth & Exeter Methodist District and the District maintains the property. The sum of £21,000 was determined by enquiry of a local property surveyor in 2017/18. The trustees to not consider that this has changed materially since 2017/8 and so remains unchanged this year. This figure does not appear elsewhere in these accounts. No accrual is made for the Chair's entitlement to a sabbatical as his / her functions are undertaken jointly by the Deputy Chairs at minimal extra cost to the District.

Payment to Trustees

It is District policy to offer to reimburse members of the District Policy Committee (DPC) and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

The Chair of the District undertakes the primary executive role within the District. Apart from the Chair, no-one on the DPC was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

Most trustees are not employees of the District. Expenses have been reimbursed to 3 (3 in 2023/22) volunteer trustee(s) (members of the DPC) who, in aggregate, have received the following:

	2023/24	2022/23
Travel on District business	1805	473
Administration and other re-imbursed expenses	530	470
	2335	943

The following expenses were paid to the District Chairman, and 2 other trustees who were also District employees:

Travel and hospitality on District business	3944	3358
Administration and other re-imbursed costs	3188	2256
	7132	5194
Total expenses paid to trustees	9467	11001
Total number of trustees paid expenses	4	4

6 Other income

The District does not currently undertake any fundraising. The "Other Income" shown on the SOFA relates to the use of part of the district office by another local charity.

7 Grants, donations and related Support costs

Grants and donations totalling £107,326 were made during the year (2021/22: £60,712) as shown in the table below.

		2023/24	2022/23
Unrestricted:			
- From DMTF	To Church projects	0	12122
	To Circuit projects	141531	77000
	Returned unused from projects	0	0
	To Circuits for projects with other partners	0	12000
Other	To Church projects	6700	0
Sub total		148231	101122
Restricted:			
- From Cuttack Appeal Fund	To Church of North India	11075	1504
- From Emergency Fund 1	To individuals	3300	2200
- From Training Fund	To individuals	3150	2500
Sub total		17525	6204
Total		165756	107326

In addition, funds were made available from the DAF to support District projects and funds as follows:

Unrestricted		
- Mission support	97000	0
- New Places for New People	0	50000
- Transforming conversation	0	25000
Total	97000	75000

The Grants Committee is aware that Grant applications must demonstrate public benefit.

The support costs for grant-making to third parties are not significant and so are not separately disclosed.

8 Salaries and associated costs

The salaries and associated costs paid to our chair, two other full time and three part time employees over he last two years were as follows:

	2023/24	2022/23
Gross pay	104688	75738
Employer's pension contribution to defined contribution scheme	1532	4511
Employer's National Insurance contribution	13489	6002
Apprenticeship levy	530	400
	120239	**86651**
Cost of Chair (see Note 4)	47866	45723
Total staff costs	**168105**	**132374**
Average weekly contractual hours of Staff members	165	165

Most ordained ministers are members of the Methodist Ministers Pension Scheme (MMPS) which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, for simplicity, when dealing with National Insurance Contributions and pension contributions the terms "employer" and employee are used as they would be if the church were an employing body.

The Connexion accounts for the MMPS pension scheme and shows these figures in their annual financial statements. This scheme is currently in deficit but a plan to correct this is in place and is being implemented. Details of the scheme can be found in the Consolidated Annual Report and Accounts of the Methodist Church of Great Britain.

Other District employees have the option to join our lay employee scheme administered through the Pensions Trust. This is a defined contribution scheme to which both the employee and District contribute.

9 Fees for independent Examination of the accounts

	2023/24	2022/23
Independent Examiners fees for reporting on the accounts	10000	960
Other fees paid to the Independent Examiner		
Total amount paid	10000	750

10 Transfer between funds

The following transfers were made to /(from) the District Designated Funds during the year to 31 August 2024:

	Manse	Mission support fund	Transforming Conversations	Youth	Training	Total
From General Funds						0
From / (To) DAF		97000				97000
Total transferred	0	97000	0	0		97000

The equivalent amounts in the previous year to August 2022 were:

	Manse	New Places for new people	Transforming Conversations	Youth	Training	Total
From General Funds	7500			2000	4450	13950
From / (To) DAF		50000	25000			75000
Total transferred	7500	50000	25000	2000		88950

11 Tangible Fixed Assets

	Manse	Other land & buildings 7 yr SL	Fixtures, fittings & equipment 5 yr SL	Total
Cost or deemed value				
As at 01/09/2022	575000	98064	7779	680843
Additions/(Disposals)	0	0	672	672
As at 31/08/2023	575000	98064	8451	681515
Accumulated depreciation				
As at 01/09/2022	0	98064	6348	104412
Provided/(Written back)	0	0	496	496
As at 31/08/2023	0	98064	6844	104908
Net Book Value				
As at 31/08/2023	575000	0	1607	576607
As at 31/08/2022	575000	0	1431	576431

The Manse was revalued on 31 August 2015 to fair market value and this is the deemed value included in these accounts. Prior to this the Manse was valued at £313,811 which was it's insurance value as at 31 August 2015.

The land component included within the current deemed Manse value is £275,000.

12 Investment Assets

The following investments are held in the Trustees for Methodist Purposes (TMCP) CFB Managed Fixed Interest Fund and the Trustees Interest Fund. These collective investments were revalued on 31 August 2024

	Units	2023/24	2022/23
Trustees interest Fund		5501	5501
CFB Managed Fixed Interest Fund	5251	9252	8821
Total		14753	14322
Income earned on Investments for the year	668	326	326

Change in the carrying value of Investments:	2023/24	2022/23
Carrying value brought forward	14322	15010
Additions/ disposals and income less expenditure		0
Unrealised net (loss) gain on revaluation	431	-688
Carrying value carried forward at 31 August 2019	14753	14322

13 Debtors and prepayments

Debtors were made up as follows:	2023/24	2022/23
Assessments from Circuits	19119	0
Other debtors and prepayments	6761	1177
Total (net)	25880	1177

14 Creditors and accrued expenses

Amounts due in less than 12 months	2023/2024	2022/2023
Accrued Expenses	15088	17237
Grants payable to third parties	57704	39500
Other Creditors		
	72792	56737

Amounts due in more than 12 months		
Grants payable to third parties	105573	58500

15 Funds in detail

	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Designated Funds					
Manse Fund					
Running costs, maintenance and repair of the District Manse	12009	350	-6988	0	5371
Rural Chaplaincy Fund					
To Fund the rural chaplaincy co-ordinator project	50000	0	0	-25000	25000
Cuttack Fund					
To facilitate the Cuttack Diocese partnership	11000	0	0	0	11000
Youth Fund					
Ongoing support of youth work and young people in ministry	4554	0	-2293	0	2261
Cranbrook Project					
To support the local ecumenical	24000	0	0	0	24000
Seed Corn Project					
To support post Covid initiatives	10250	0	-5700	0	4550
New Places for New People					
To facilitate bringing the Gospel of Christ to as many people as	150000	10000	-5132	0	154868
Transforming Conversation					
A modern form of the ancient tradition of spiritual conversation which aims to encourage conversations about things that matter	128492	0	-19043	0	109449
Mission Support Fund					

To provide salaries for staff supporting mission in the district	0	0	0	97000	97000
Total Designated Funds	**390305**	**10350**	**-39156**	**72000**	**433499**

Restricted Funds

Transforming Conversation

A modern form of the ancient tradition of spiritual conversation which aims to encourage conversations about things that matter	6266	30	-6296	0	0

Cuttack Fund (restricted)

To facilitate the Cuttack Diocese partnership	1828	0	-675	-23	1130

Cuttack Appeal

To support work of Cuttack Diocese including the Christian Hospital at Berhampur	7110	3570	-10704	23	0

Emergency Fund No 1

Benevolent fund for the benefit of ministers and others in need	9791	932	-3960		6763

Emergency Fund No 2

Support of the widow of Rev I Thompson. Income transferred to EF No1 (see also note 12)	14322	0	0	430	14752

Extending Discipleship, Exploring Vocation (EDEV)

To fund individual exploration of vocation and discipleship training of lay people	13232	0	0	0	13232

Ministerial Training Fund

To fund training and ongoing development of ordained ministers	11253	0	-3150	0	8103

Rural Chaplaincy Fund

Rural chaplaincy project	48391	7866	-37946	25000	43311

Methodist Action on Poverty

To facilitate projects in areas of special need	0	8427	0	0	8427
Total Restricted Funds	**112193**	**20825**	**-62731**	**25430**	**95717**

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the end of the year to 31 August 2024 . (Also none at the end of the previous year).

17 Connected organisations and related parties

All of the District trustees are members of both a Methodist church and Circuit within the District and may be trustees in those organisations.

Connected organisations include the Methodist Connexion, Circuits and churches within the District, other Methodist Districts within the United Kingdom, CFB, and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the South West Peninsula Methodist District has no significant influence over them, nor they over the South west Peninsula Methodist District. They are therefore not considered related parties.

There were no related party transactions other than thoese disclosed in note 4.

18 Volunteer Contributions

Every entity within the Methodist Church in the United Kingdom is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the church. In the District this contribution is principally serving on committees that deal with mission, manses, finance, policy, property, grants, training, discernment and development. We are grateful to all our volunteers for their help and commitment.

19 Post Balance Sheet events

The trustees of the District are aware that church attendance, having been reduced by the pandemic is, slowly increasing. This has had an impact on the income of churches and Circuits who financially support this charity. Currently there are no indications from Circuits that the assessments, which support the general activities of the district, will not be met in full to the end of 2023/24.

The district also holds sufficient designated funds to support their project workers for at least 12 months and sufficient reserves to fund the general expenditure for at least six months. The trustees will be keeping this under review, as will all the churches, Circuits and other entities that make up the Methodist Connexion.

A resolution was presented to the 2024 Methodist Conference that the merger of the District with the Cornwall and Isles of Scilly District should be approved to take place with effect from the connexional year commencing 1st September 2024. The two Districts came together on 1st September 2024 under the new name of South West Peninsula Methodist District. As far as the trustees are aware no adjustments in respect of this event need to be

South West Peninsula Methodist District

England & Wales - Charity number 1134878

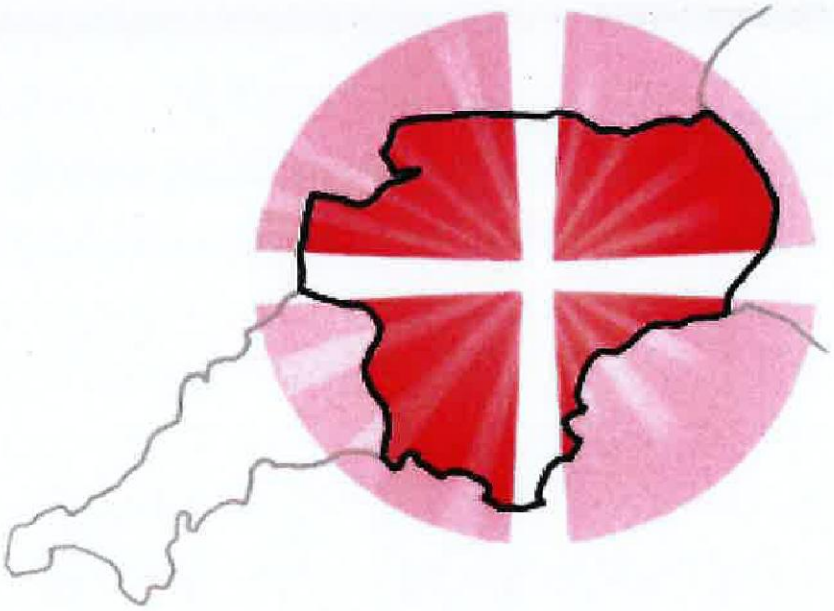
Accounts

Registered Charity Number 1134878

PLYMOUTH & EXETER METHODIST DISTRICT

Financial Statements

for the year ended 31 August 2022



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TRUSTEES' ANNUAL REPORT 2021-2022

Objectives and activities

Objectives

The objectives of the Plymouth & Exeter Methodist District are those as set out for the Methodist Church of Great Britain in the Deed of Union 1932 and the 1976 Methodist Church Act.

The aim of the Methodist Church is to proclaim and affirm its conviction of God's love in Christ, for us and for all the world, and to renew confidence in God's presence and action in the world and in the church.

The charitable objects of the Plymouth & Exeter District are the purposes of the Methodist Church and these are the advancement of:

(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;

(b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;

(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;

(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. We do this through:

Worship: to increase awareness of God's presence and to celebrate God's love

Learning and Caring: to help people to grow and learn as Christians, through mutual support and care

Service: to be a good neighbour to people in need and to challenge injustice

Evangelism: to make more followers of Jesus Christ

The Charities Act 2011 and 'public benefit'

The Trustees of the Plymouth & Exeter District [in the meetings of the District Policy Committee] give attention to their responsibility to demonstrate 'public benefit', as defined by the Charities Act 2011. In undertaking this work, they follow the Commission's guidance, which sets out two key principles:

- the organisation must have an identifiable benefit.

- the benefit must be to the public or a section of the public.

The Trustees' particular contribution to the working out of the calling of the Methodist Church is to support and enable the churches and Circuits of the District to call, nurture, challenge and equip disciples to carry forward the work. This is achieved by supporting churches and Circuits across the District to:

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

We consider that, for these reasons, the Plymouth & Exeter District meets the public benefit requirements.

In detail, the District contributes to the life of the churches and Circuits by:

Worship

- ✓ maintaining oversight of the number and distribution of places of worship in the District
- ✓ working with other Christian denominations in strategic plans for nurturing a Christian presence for worship and service across our region
- ✓ the work of the District Chair and Lay Stationing Representative, recruiting and placing ministers to the ministerial vacancies in the District
- ✓ working together with the Methodist Regional Learning Network to provide opportunities for those leading worship to develop their skills
- ✓ encouraging the development of patterns of worship which meet need, e.g. 'Messy Church' and worship which is accessible to those with particular needs

Learning and Caring

- ✓ working with the Regional Learning Network and others, we encourage and facilitate learning for people in many diverse church roles, both paid and voluntary, both supporting and holding them to account for the work undertaken
- ✓ providing opportunities for reflection, the learning and development of ordained ministers and overseeing the development of those exploring a call to ministry
- ✓ building our partnership with the Cuttack Diocese of the Church of North India to promote better understanding of, and co-operation within, the world-wide church community
- ✓ keeping people safe by ensuring that the Safeguarding training developed by the Methodist Church is rolled out and built upon in every church and providing professional support and expertise on Safeguarding matters
- ✓ promoting throughout the District national guidance on Health and Safety legislation, Employment Law and Data Protection.
- ✓ Continuing our relationship with a Human Resources company to provide human resource advice at a local level to supplement national advice.

Service

- ✓ contributing to the understanding and practice of ministry, with particular concern for rural areas
- ✓ encouraging community engagement, e.g. Christians against Poverty; involvement in Street and School Pastors and Foodbanks. We also commit to measures to combat climate change.
- ✓ promoting good stewardship and wider use of buildings, people, funds and other available resources
- ✓ helping to fund local community outreach initiatives
- ✓ supporting and encouraging awareness of the work of Action for Children, Methodist Homes, All We Can and other social action initiatives.
- ✓ Challenging injustice through involvement in national and international initiatives of the Methodist Church

Evangelism

- ✓ being a Christian presence alongside agricultural communities in our area through the work of our full time Agricultural Support Worker.
- ✓ providing continuing support to the *Transforming Conversation (formerly Christian Communities in Conversation) Project* which seeks to equip congregations to share their faith more readily and effectively in their everyday lives. This includes the funding of two new paid posts for the project.
- ✓ encouraging participation in the new national Growth and Evangelism initiative 'New Places for New People'.
- ✓ providing Seed Corn Grants for Circuits and Churches to respond innovatively to the challenges of coping with the aftermath of the Covid 19 pandemic

Achievements and performance

Achievements

During the Connexional year 2021-2022 our achievement of our objectives have still been hampered to a certain extent by the impact of the COVID-19 pandemic.

In Worship

We have achieved our objectives in the following ways:

- ✓ continuing to encourage the development of 'online' opportunities for worship, for example 'Zoom' and YouTube services.
- ✓ reviewing the circumstances and opportunities where churches are threatened with closure to ensure best use of the resources available.
- ✓ we have responded to requests for help in reviewing and developing how individual congregations serve their local communities through worship and action.
- ✓ receiving reports from Ecumenical Officers and identifying local priorities and monitoring local ecumenical projects.

- ✓ where church buildings, either through very high maintenance costs or through a need for substantial investment costs cannot be sustained, encouraging and supporting worship in other public buildings or as house groups.

In Learning and Caring

- ✓ working in partnership with the Regional Learning Network to deliver a range of training opportunities for ministers, lay staff and office holders.
- ✓ ensuring the Ministerial Development Review arrangements are working well and providing an annual Ministerial Retreat.
- ✓ maintaining effective Supervision arrangements for Ministerial staff.
- ✓ supporting probationer Ministers in their initial appointments and reflecting with them on their development.
- ✓ aligning the work of the District Safeguarding Officer and District Safeguarding Group with developments led by the Connexional [national] Safeguarding Team.
- ✓ providing advice and guidance to those church communities faced with issues arising from Safeguarding.
- ✓ working together with the Cornwall District to identify areas of co-operation and benefit.
- ✓ work to implement the response to the General Data Protection Regulations, as led nationally by the Trustees for Methodist Church Purposes.

In Service

Some of the District's service to the community was constrained by the effects of the covid pandemic but there is plenty of evidence across the District of continuing and innovative services to communities eg. support to Foodbanks and Food Hubs has increased.
We have achieved our objectives in the following ways:

- ✓ through the District Grants Committee, making grants to enable:
  - o the appointment of youth workers, children and family workers, an outreach worker, a university chaplain, a rural support worker and a Methodist Deacon
  - o property refurbishment
  - o the growth and development of the *Christian Communities in Conversation Project*
- ✓ joining with other denominations in the planning and growing of new Christian communities in major housing developments.
- ✓ growing our engagement with the Cuttack Diocese of the Church of North India as part of our investment in the world-wide Church.
- ✓ supporting the appointment of a growing number of lay employee posts within Circuits to support work with children and families; young people and pastoral ministry.
- ✓ working to improve communication across the District by a developing an improved website and better use of social media.

In Evangelism

- ✓ responding to local requests to take stock of local churches activities and effectiveness
- ✓ growing the potential of the Messy Church network to support parents and children and where possible moving activity online.

- ✓ working together with the Connexional Evangelism and Growth Team
- ✓ developing the *Christian Communities in Conversation Project* giving particular attention to the online training and development of facilitators.
- ✓ starting to develop the Evangelism and Growth New Places for New People initiative

Performance

The District has supported substantial work in Churches and Circuits to respond to the constraints and opportunities offered by the impact of the COVID pandemic. At the year end it is difficult to gauge the impact of lockdown and other regulation but the District Executive Group maintain regular monitoring of the situation.

During the year we took steps to encourage and strengthen leadership, both at the District level and in Circuit Leadership Teams. The findings of the District Review commissioned by the Connexional Team continued to be used in discussions with other SW Districts. This was reinforced by the 2020 Conference decision to review the functions and boundaries of Districts and the District is now playing a full part in regional discussions with four other districts in the south west region.

Improvements to the District web site and use of Facebook has been maintained and proved particularly helpful in the circumstances of 2021-22.

In these ways the District Policy Committee seeks to demonstrate its accountability as a body of Trustees, on behalf of the District Synod.

Financial Review

The Trustees are pleased to report that during the year to 31st August 2022 the District received incoming resources totalling £415,701 (2021: £359,110). The financial support received from Connexional Funds were used to fund grants and expenditure of £315,030 (2021: £205,796).

More than half of the District funding has come from Circuit Model Trust Funds and the Connexional Advance and Property Fund. These amounts are received annually into our District Advance Fund. Although this is an unrestricted fund, the Plymouth & Exeter District has currently chosen to hold these funds solely for the purpose of making grants to projects to further the aims of the Methodist Church and not to use them for District administration and other more general purposes. This year we made grants from this fund totalling £31,000 (2021: £39.500) to churches and Circuits. A further £202,000 (2021: £173,000) has been granted to District projects.

Funding from Circuits has remained flat this year (2021 +0.4%). We continue to work towards the future, looking to ensure the District is adequately resourced but to also keep in mind the need for the contributions from Circuits to be affordable. In the year to 31st August 2022 the General Fund accumulated a surplus of £738. In view of the impact of COVID-19 on Circuit finances, it is intended to use District Funds to alleviate hardship, wherever possible. The anticipated reduction in Connexional Assessment, together with the consequential reduction in Circuit assessments did not materialise and the District is adjusting to the new circumstances by controlling costs where ever possible but also being mindful of our obligation to reward our valued employees appropriately. The Trustees continue to keep the finances of the District and related policies under review.

Investment Policy

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as Custodian Trustee for all real estate held by Districts; all large (over £20k) bequests and for the proceeds of sale of any property formerly owned within the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere.

The Plymouth & Exeter Methodist District Trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and TMCP because these organisations take into consideration the social, environmental and ethical considerations (both negatively and positively) that make investments suitable for the Methodist Church. Short term deposits are lodged directly with the CFB and attract good rates of interest. There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB.

It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment - both by way of dividend and capital appreciation - is obtained at least as good as market rate, considering the District's low appetite for risk and its ethical preferences.

Reserves Policy

The Reserves of a charity are defined as that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. This definition excludes Restricted Funds, although holding such funds may influence a charity's Reserves Policy. Reserves will also normally exclude tangible fixed assets such as land, buildings and other assets held for the charity's use. It also excludes amounts designated for essential future spending.

Our General Fund reserves are as follows:	2021/22 £
Total General Fund value	716,792
Less Funds not freely available	
Land and Buildings held for District use	575,000
Freely available General Fund Reserves	**141,792**

Our agreed General Fund Reserves Policy is to ensure that we maintain a reserve equal to six months anticipated average expenditure, including Manse maintenance and repair costs. The Trustees consider this the minimum level of Reserves needed to maintain the ongoing financial stability of the District. Based on our expenditure in 2021/22, this requires a reserve of £72,934.

The current General Fund Reserves exceed this amount by £68,858. This will be used in the coming years to alleviate increases in Circuit Assessments and further fund District projects.

Unrestricted funds are also held in the District Advance Fund. These designated funds are currently used to make grants in support of personnel and property projects of our churches, Circuits and the District. Where a grant has been approved, the full amount made available is treated as a liability of the District until it is paid. There is no requirement to hold Reserves in this fund. Where there is an amount unallocated at the end of any year, this is carried forward to the next year.

Structure, Governance and Management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 12th March 2010.

Structure

Circuits are the coordinating charities for local groups of churches; Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the Circuit; most decisions are made at - or ratified by - the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly Synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist churches.

1. Overall regulatory authority rests with the Methodist Conference.

2. The Connexional Team implements decisions made by the Conference and is also responsible for the oversight of the stationing of presbyters and deacons (collectively known as 'ministers') in individual Circuits within the District.

3. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District, for implementation.

4. The District passes control to Circuits for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards. Authority is delegated to the Circuit Meeting for certain matters.

5. The Circuit Meeting passes regulatory control to Church Councils for local implementation by the presbyter, Church Stewards and other Officers. This regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Methodist Church.

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

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any Connexional, District, Circuit, local church or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in the Plymouth & Exeter District by:

i. providing opportunities for Circuits to work together and support each other

ii. offering to Circuits resources of finance, personnel and expertise.

The District serves the local churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church and in programmes of training.

Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team at Methodist Church House, 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the DPC. When a position becomes vacant on the DPC, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares information with nominees as to what the role involves. If a person wishes to be considered for a role, their name and a reasoned statement are considered by the DPC and the District Synod for appointment.

The District Policy Committee normally meets three times per year and deals with routine and exceptional matters. It oversees the work of:

- The District Executive
- The District Treasurer
- The District Safeguarding Group
- The District Property Committee
- The District Grants Committee
- Manses Committee
- Chair's Manse Committee
- The Ecumenical Officers
- CCiC/Transforming Conversations Project Management Committee
- The Rural Support Worker's Management Committee
- The Regional Candidates' Committee
- The District Probationers' Committee
- Local Preachers
- The World Church Committee
- Rural Issues
- The Lay Employment Committee
- Methodist Women in Britain
- Joint working with the Regional Learning Network

The responsibilities of the District Policy Committee

i. to formulate and promote policies which will advance the mission of the Methodist Church in the Circuits and local churches and, in particular, to oversee the use of resources of personnel, property and finance and to assist churches and Circuits who may be experiencing exceptional problems

ii. to encourage inter-Circuit and ecumenical co-operation

iii. to act in an executive capacity in matters remitted by the Synod

iv. to keep within its purview all District concerns not dealt with elsewhere

v. to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

vi. constantly to be aware of the public benefit guidance issued by the Charity Commission

Recruitment and Training of Trustees

New Trustees are appointed from within the membership (ordained and lay) of the Methodist churches and Circuits of the District. In making each appointment, care is taken to ensure the new Trustee has the skills and experience needed to fulfil the responsibilities of their role and safer recruitment procedures are followed. Appointments are made by the District Synod following nomination by the District Policy Committee, after a recruitment process has taken place.

During the year, 2020-2021, the District appointed Revd Dr Daniel Haylett to be the District Chair from September 2022.This was approved by the Methodist Conference in June 2021. During the year 2021-2022 he shadowed the then Chair of District Revd Graham Thompson.

Please see the Trustees list below.

Reference and Administrative Details

The name of the Charity	Plymouth & Exeter Methodist District
Charity registration number	1134878
Principal Office	The District Office, The Mint Methodist Church, Fore Street, Exeter EX4 3AT
Chair of the District	Revd Dr Daniel Haylett
Secretary of the Synod	Ms. Jane Allin
Secretary of the Presbyteral Synod	Revd Paul Smith
District Treasurer	Mrs. Marianne Barrett Rogers

Names of Trustees:

The Trustees who served during the period and to the date of this report are:

E Jane Allin
Marianne P Barrett Rogers
Paul Booth
Susan M Bolt
David A Clitheroe - resigned 31st December 2021
Margaret J Fogarty
Daniel Haylett - appointed 1st September 2022
Kevin P Hooke
Sharon A Hurlow - appointed 1st January 2022
Stuart A Innalls
Simon H Leigh
Mary L McNaughton
Roy G Mitchell
Michael Parsons - resigned 31st August 2022
Graham Thompson - resigned 31st August 2022
Andrew T Vidamour

The Managing Trustees for the District are the members of the District Policy Committee.
No Trustee claims exemption from disclosure of his or her name here.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Independent Examiner

Mr. D. Cresswell ACA
Thomas Westcott Chartered Accountants,
47 Boutport Street, Barnstaple, Devon EX31 1SQ

Approval

This report was approved by the Trustees on the date below and is signed on their behalf by:

Revd Dr Daniel Haylett
District Chair

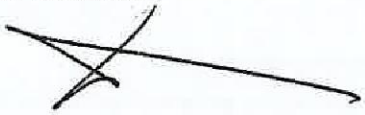
Mrs Marianne Barrett Rogers
District Treasurer

Date: 11 June 2023

Declarations

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

Signature of Treasurer



Name of Treasurer Mrs Marianne Barrett Rogers
Address Lower Buckland Lodge, Poundsgate, Newton Abbot TQ13 7NU

Date: 11 June 2023

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2022 were presented to the District Policy Committee on 25th February 2023.

Chair of the meeting

Name of the Chair Revd Dr Daniel Haylett

Date: 11 June 2023

Independent Examiner's Report
to the Trustees of the Plymouth & Exeter Methodist District

The District's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the District's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act 2011
- ✓ follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- ✓ state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the Charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Charities Act 2011 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met,

(2) or that the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities,

(3) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(4) I 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.

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.

Signature of independent examiner	Westcotts (SW) LLP
Name of independent examiner	David Cresswell FCA
Relevant professional qualification:	Chartered Accountant
Name of firm	Westcotts (SW) LLP
Address	47 Boutport Street, Barnstaple, Devon EX31 5SQ
Date	26/6/23

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31st August 2022

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2021/22	Total 2020/21
		£	£	£	£	£	£
Income from:							
Donations and legacies		4,348	-	800	22,463	27,611	56,585
Charitable activities							
Investments		1,246	2,049	-	120	3,415	1,774
Other							
Assessments on Circuits	4	95,237	-	-	-	95,237	95,228
From Circuit Model Trust Funds		-	243,664	-	-	243,664	180,973
Contribution to the cost of the Chair	5	42,740	-	-	-	42,740	42,152
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	-
Other income	6	3,034	-	-	-	3,034	2,400
Total		**146,605**	**245,713**	**800**	**22,583**	**415,701**	**359,110**
Expenditure							
Grants and donations	7	4,535	31,000	19,250	5,927	60,712	5,128
Salaries and associated costs	8	90,815	-	60,872	28,165	179,852	155,240
Property		5,875	-	14,638	-	20,513	10,761
Office expenses		5,556	-	-	188	5,744	4,998
Synods, meetings and Conference		6,468	-	-	-	6,468	5,229
Other outgoings			-	-		-	
Travel expenses		4,762	-	-	5,588	10,350	9,508
Depreciation		-	-	-	-	-	-
Ecumenical contributions		4,056	-	-	-	4,056	3,656
Training and Supervision		-	-	-	-	-	-
Professional and Administration fees		7,186	859	2,640	9,293	19,977	10,078
Other costs		6,865	-	-	495	7,360	1,198
Total Expenditure		**136,118**	**31,859**	**97,400**	**49,654**	**315,030**	**205,796**
Net income/(expenditure) before gains and losses on investments		**10,488**	**213,854**	**(96,600)**	**(27,071)**	**100,671**	**153,314**
Gains/(Losses) on investment assets					(1,664)	(1,664)	(215)
Net income (expenditure)		**10,488**	**213,854**	**(96,600)**	**(28,735)**	**99,007**	**153,099**
Transfers between funds	10	(9,750)	(202,000)	186,750	25,000	-	-
Other Gains or losses						-	-
Net movement in funds		**738**	**11,854**	**90,150**	**(3,735)**	**99,007**	**153,099**
Reconciliation of funds:							
Total funds brought forward		716,054	13,375	263,421	133,692	1,126,543	973,444
Total funds carried forward		**716,792**	**25,229**	**353,571**	**129,957**	**1,225,550**	**1,126,543**

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	General Fund Unrestricted £	District Advance Fund Unrestricted £	Designated Funds Unrestricted	Restricted Funds Restricted £	TOTAL 2021/22 £	TOTAL 2020/21 £
Tangible Fixed Assets	11						
Manse		575,000				575,000	575,000
Investments	12				15,016	15,016	16,676
Total Fixed Assets		575,000	-	-	15,016	590,016	591,676
Current Assets							
Debtors and Prepayments	13	0	-	-		0	4,358
Central Finance Board and Trustees for Methodist Church Purposes Deposits		57,756	88,229	353,571	114,941	614,497	601,063
Cash at Bank and in hand		107,971	-	-	-	107,971	14,026
Total Current Assets		165,727	88,229	353,571	114,941	722,468	619,447
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	23,935	37,000			60,935	50,581
Net Current Assets		141,792	51,229	353,571	114,941	661,533	568,866
Total Assets less Current Liabilities		716,792	51,229	353,571	129,957	1,251,550	1,160,542
Long term Liabilities							
Grants payable	14	-	26,000	-	-	26,000	34,000
Net Assets		716,792	25,229	353,571	129,957	1,225,550	1,126,542
Funds of the District							
General Fund		716,792	-	-	-	716,792	716,055
District Advance Fund		-	25,229	-	-	25,229	13,375
Designated Funds	15	-	-	353,571	-	353,571	263,421
Total unrestricted funds		716,792	25,229	353,571	-	1,095,592	992,851
Restricted Funds	15	-	-	-	129,957	129,957	133,892
Endowment Funds		-	-	-	-	-	-
Total Funds		716,792	25,229	353,571	129,957	1,225,550	1,126,543

Plymouth & Exeter Methodist District
NOTES TO THE ACCOUNTS

1 Accounting framework and accounting policies

I Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the Charities SORP (FRS102) (2019) and in accordance with the 'true and fair override' provision contained therein.

ii Public benefit entity

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

iii Basis

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

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the District is a going concern. Despite the COVID pandemic the Circuits have managed to meet the allocated assessments and early indications suggest that the same will be true in the coming year.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the Plymouth & Exeter Methodist District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 5. A similar figure appears in the Expenditure at Note 8.

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

The District acts as agent in four matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
2. the payment of expenses of delegates from the District to the Methodist Conference
3. the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund
4. the cost of ministerial health checks recovered from Circuits

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRS102) (2019), the time of volunteers is not recognised.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

Where it becomes clear that a payment is possible, not probable, then a liability for the commitment is not recognised and the funding commitment is disclosed as a contingent liability.

x VAT

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

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed value, of which the land component is deemed to be £275,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

xii Investments

The investments of the Plymouth & Exeter Methodist District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 12. below.

xiii Debtors and creditors; bank and cash

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

xiv Loans

Where concessionary loans (*i.e.*, free of interest) are made to (or received by) the District to further its charitable purposes, and are repayable after more than one year, they are initially recognised at the amount paid (or received), with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary.

xv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xvii Ministers' manse costs

The District is required to provide accommodation for our ministerial Chair and his / her family. The District bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

2 Comparative Figures

The financial statements on pages 16-17 only show the total comparative figures for 2021. To enable better understanding of the District's financial reporting the Statement of Financial Activity and Balance sheet for 2021 have been reproduced, in full below.

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31st August 2021

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2020/21	Total 2019/20
		£	£	£	£	£	£
Income from:							
Donations and legacies		274	-	250	56,061	56,585	15,847
Charitable activities							
Investments		359	1,290		125	1,774	9,096
Other							
Assessments on Circuits	4	95,226	-	-	-	95,226	94,838
From Circuit Model Trust Funds		-	160,973	-	-	160,973	155,126
Contribution to the cost of the Chair	5	42,152	-	-	-	42,152	41,161
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	-
Other income	6	2,400	-	-	-	2,400	26,568
Total		140,411	162,263	250	56,186	359,110	342,656
Expenditure							
Grants and donations	7		(13,500)	12,000	6,628	5,128	124,110
Salaries and associated costs	8	91,632	-	35,840	27,768	155,240	150,408
Property		5,207	-	5,554	-	10,761	10,138
Office expenses		4,221	-	545	232	4,998	5,724
Synods, meetings and Conference		512	-	105	4,612	5,229	4,098
Other outgoings		-		-	-	-	
Travel expenses		2,766	-	166	6,576	9,508	13,503
Depreciation		-	-	-	-	-	-
Ecumenical contributions		3,656	-	-	-	3,656	4,056
Training and Supervision		-	-	-	-	-	3,108
Professional and Administration fees		4,084	638	-	5,356	10,078	3,793
Other costs		660	-	41	508	1,199	9,807
Total Expenditure		112,728	(12,862)	54,251	51,680	205,797	328,743
Net income/(expenditure) before gains and losses on investments		27,683	175,125	(54,001)	4,506	153,313	13,913
Gains/(Losses) on investment assets					(215)	(215)	105
Net income (expenditure)		27,683	175,125	(54,001)	4,291	153,098	14,018
Transfers between funds	10	(11,690)	(173,000)	159,750	24,940	-	-
Other Gains or losses						-	-
Net movement in funds		15,993	2,125	105,749	29,231	153,098	14,018
Reconciliation of funds:							
Total funds brought forward		700,061	11,250	157,672	104,461	973,444	959,426
Total funds carried forward		716,054	13,375	263,421	133,692	1,126,542	973,444

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	General Fund Unrestricted £	District Advance Fund Unrestricted £	Designated Funds Unrestricted	Restricted Funds Restricted £	TOTAL 2020/21 £	TOTAL 2019/20 £
Tangible Fixed Assets	11						
Manse		575,000				575,000	575,000
Investments	12				16,676	16,676	16,890
Total Fixed Assets		575,000	-	-	16,676	591,676	591,890
Current Assets							
Debtors and Prepayments	13	4,285	-	73		4,358	6,075
Central Finance Board and Trustees for Methodist Church Purposes Deposits		125,324	95,375	263,348	117,016	601,063	557,526
Cash at Bank and in hand		14,026	-	-	-	14,026	23,673
Total Current Assets		143,636	95,375	263,421	117,016	619,447	587,274
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	2,581	48,000			50,581	121,720
Net Current Assets		141,055	47,375	263,421	117,016	568,867	465,554
Total Assets less Current Liabilities		716,055	47,375	263,421	133,692	1,160,542	1,057,444
Long term Liabilities							
Grants payable	14	-	34,000	-	-	34,000	84,000
Net Assets		716,055	13,375	263,421	133,692	1,126,542	973,444
Funds of the District							
General Fund		716,055	-	-	-	716,055	700,061
District Advance Fund		-	13,375	-	-	13,375	11,250
Designated Funds	15	-	-	263,421	-	263,421	157,672
Total unrestricted funds		716,055	13,375	263,421	-	992,851	868,983
Restricted Funds	15	-	-	-	133,692	133,692	104,461
Endowment Funds		-	-	-	-	-	-
Total Funds		716,055	13,375	263,421	133,692	1,126,542	973,444

3 Assessments on Circuits

The assessment on each Circuit is annually determined by the District. This includes the amount each Circuit in due to pay to the MCF and is calculated by reference to the number of staff in the Circuits and the number of Church members but may also take into account a Circuit's ability to pay.

The District is made up of the following Circuits:

Circuit Name	Circuit No	Circuit Name	Circuit No
Plymouth and Devonport	24/01	Tiverton and Wellington	24/16
Plymouth Methodist Mission	24/02	South Petherton and Crewkerne	24/18
Exeter, Coast and Country	24/03	Ilfracombe and Barnstaple	24/20
Tavistock	24/07	South Molton and Ringsash	24/22
Torbay	24/08	Torridge	24/23
South Devon	24/10	West Devon	24/24
Bude and Holsworthy	24/11	West Somerset	24/25
Taunton Deane and		RIngsash	24/27
South Sedgemoor	24/15	Teignbridge	24/28

4 Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to fund the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £470,271 (2020/21: £486,905) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

5 Cost of Chair and Trustees

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met by the District.

	2021/22	2020/21
	£	£
Stipend to Chair	32451	32074
Employer's National Insurance Contribution	3342	3050
Apprenticeship levy	163	162
Employer's pension contribution (defined benefit scheme)	6947	6866
Cash cost paid by the Connexion (see, SOFA, line 7)	-42740	-42152
Notional estimate of cost of providing Manse	21,000	21000
Chair's expenses	9177	7484
Total cost	30340	28484

Since the stipend-related costs above of £42,740 (2020/21 £42,152) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 8). The Chair of District is the sole paid key management person but is supported by members of the DPC.

It should be noted that the chair is required to occupy the District manse. The manse is provided by the Plymouth & Exeter Methodist District and the District maintains the property. The sum of £21,000 was determined by enquiry of a local property surveyor in 2017/18. The trustees to not consider that this has changed materially since 2017/8 and so remains unchanged this year. This figure does not appear elsewhere in these accounts.

No accrual is made for the Chair's entitlement to a sabbatical as his / her functions are undertaken jointly by the Deputy Chairs at minimal extra cost to the District.

Payment to Trustees

It is District policy to offer to reimburse members of the District Policy Committee (DPC) and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

The Chair of the District undertakes the primary executive role within the District. Apart from the Chair, no-one on the DPC was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

Most trustees are not employees of the District. Expenses have been reimbursed to 1 (1 in 2020/21) volunteer trustee(s) (members of the DPC) who, in aggregate, have received the following:

	2021/22	2020/21
Travel on District business	589	142
Administration and other re-imbursed expenses	972	235
	1561	377

The following expenses were paid to the District Chairman, and 2 other trustees who were also District employees:

Travel and hospitality on District business	1287	949
Administration and other re-imbursed costs	8153	6535
	9440	7484
Total expenses paid to trustees	11001	7861
Total number of trustees paid expenses	4	2

6 Other income

The District does not currently undertake any fundraising. The "Other Income" shown on the SOFA relates to the use of part of the district office by another local charity.

7 Grants, donations and related Support costs

Grants and donations totalling £60,712were made during the year (2020/21: £5,128) as shown in the table below.

		2021/22	2020/21
Unrestricted:			
- From DMTF	To Church projects	4535	0
	To Circuit projects	38250	39500
	Returned unused from projects	0	-53000
	To Circuits for projects with other partners	12000	12000
Sub total		54785	-1500
Restricted:			
- From Cuttack Appeal Fund	To Church of North India	5177	6178
- From Emergency Fund 1	To individuals	750	450
Sub total		5927	6628
Total		60712	5128

In addition, funds were made available from the DAF to support District projects and funds as follows:

Unrestricted		
- District Evangelism Enabler	0	30000
- Seed Corn Project	0	20000
- Rural chaplaincy project	25000	25000
- New Places for New People	50000	50000
- Transforming conversations	90000	0
Total	165000	125000

The Rural Chaplaincy project is under the oversight of the DPC and has been consolidated into these accounts.

The Grants Committee is aware that Grant applications must demonstrate public benefit.

The support costs for grant-making to third parties are not significant and so are not separately disclosed.

8 Salaries and associated costs

The salaries and associated costs paid to our chair, two other full time and three part time employees over he last two years were as follows:

	2021/22	2020/21
Gross pay	121519	98544
Employer's pension contribution to defined contribution scheme	6113	5913
Employer's National Insurance contribution	8991	8138
Apprenticeship levy	489	493
	137112	**113088**
Cost of Chair (see Note 4)	42740	42152
Total staff costs	**179852**	**155240**

Average weekly contractual hours of Staff members	165	165

Most ordained ministers are members of the Methodist Ministers Pension Scheme (MMPS) which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, for simplicity, when dealing with National Insurance Contributions and pension contributions the terms "employer" and employee are used as they would be if the church were an employing body.

The Connexion accounts for the MMPS pension scheme and shows these figures in their annual financial statements. This scheme is currently in deficit but a plan to correct this is in place and is being implemented. Details of the scheme can be found in the Consolidated Annual Report and Accounts of the Methodist Church of Great Britain.

Other District employees have the option to join our lay employee scheme administered through the Pensions Trust. This is a defined contribution scheme to which both the employee and District contribute.

9 Fees for independent Examination of the accounts

	2021/22	2020/21
Independent Examiners fees for reporting on the accounts	750	750
Other fees paid to the Independent Examiner		
Total amount paid	750	750

10 Transfer between funds

The following transfers were made to /(from) the District Designated Funds during the year to 31 August 2022:

	Manse	New places for new people	Transforming Conversations	Rural Chaplian	Cranbrook	Total
From General Funds	9750					9750
From / (To) DAF		50000	90000	50000	12000	202000
Total transferred	9750	50000	90000	50000	12000	211750

The equivalent amounts in the previous year to August 2021 were:

	Manse	New Places for new people	DEE	Cuttack	Cranbrook	Seed Corn	Total
From General Funds	9750			2000			11750
From / (To) DAF		50000	30000		48000	20000	148000
Total transferred	9750	50000	30000	2000	48000	20000	159750

11 Tangible Fixed Assets

	Manse	Other land & buildings 7 yr SL	Fixtures, fittings & equipment 5 yr SL	Total
Cost or deemed value				
As at 1 September 2021 and 2022	575000	98064	5990	679054

Accumulated depreciation				
As at 1 September 2021 and 2022		98064	5990	104054
Net Book Value brought forward and carried forward	575000	0	0	575000

The Manse was revalued on 31 August 2015 to fair market value and this is the deemed value included in these accounts. Prior to this the Manse was valued at £313,811 which was it's insurance value as at 31 August 2015.

The land component included within the current deemed Manse value is £275,000.

12 Investment Assets

The following investments are held in the Trustees for Methodist Purposes (TMCP) CFB Managed Fixed Interest Fund and the Trustees Interest Fund. These collective investments were revalued on 31 August 2022

	Units	2021/22	2020/21
Trustees interest Fund		5501	5501
CFB Managed Fixed Interest Fund	5251	9515	11175
Total		15016	16676
Income earned on Investments for the year		120	125

Change in the carrying value of Investments:	2021/22	2020/2021
Carrying value brought forward	16676	16890
Additions/ disposals and income less expenditure		0
Unrealised net (loss) gain on revaluation	-1660	-214
Carrying value carried forward at 31 August 2019	15016	16676

13 Debtors and prepayments

Debtors were made up as follows:	2021/22	2020/21
Assessments from Circuits	0	3314
Other debtors	0	1044
Total (net)	0	4358

14 Creditors and accrued expenses

Amounts due in less than 12 months	2021/22	2020/21
Accrued Expenses	23935	2397
Grants payable to third parties	37000	48000
Other Creditors		184
	60935	50581

Amounts due in more than 12 months		
Grants payable to third parties	26000	34000

15 Funds in detail

	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Designated Funds					
Manse Fund					
Running costs, maintenance and repair of the District Manse	14363	800	-14638	9750	10275
Rural Chaplaincy Fund					
To Fund the rural chaplaincy co-ordinator project	50000	0	0	25000	75000
DEE Fund					
To fund the post of District Evangelism Enabler	77004		-63512	-13492	0
Cuttack Fund					
To facilitate the Cuttack Diocese partnership	11000	0	0	0	11000
Youth Fund					
Ongoing support of youth work and	5054	0	-500	0	4554
Cranbrook Project					
To support the local ecumenical project in the new Cranbrook community	36000	0	-12000	12000	36000
Seed Corn Project					
To support post Covid initiatives	20000	0	-6750	0	13250
New Places for New People					
To facilitate bringing the Gospel of Christ to as many people as possible.	50000	0	0	50000	100000
Transforming Conversations					
To support the work the New Places for New People project	0	0	0	103492	103492
Total Designated Funds	**263421**	**800**	**-97400**	**186750**	**353571**

Restricted Funds

CCiC Fund					
Support of development of CCiC project	20717	0	-6110	0	14607
Cuttack Fund (restricted)					
To facilitate the Cuttack Diocese partnership	1828	0	0	0	1828
Cuttack Appeal					
To support work of Cuttack Diocese including the Christian Hospital at Berhampur	40	12295	-5177	0	7158
Emergency Fund No 1					
Benevolent fund for the benefit of	14344	555	-3990	67	10976
Emergency Fund No 2					
Support of the widow of Rev I Thompson. Income transferred to EF No1 (see also note 12)	16674	120	-1712	-67	15016
Extending Discipleship, Exploring Vocation (EDEV)					
To fund individual exploration of vocation and discipleship training of lay people	13232	0	0	0	13232
Ministerial Training Fund					
To fund training and ongoing development of ordained ministers	9303	0	0		9303
Rural Chaplaincy Fund					
Rural chaplaincy project	57554	9613	-34330	25000	57837
Total Restricted Funds	**133692**	**22583**	**-51319**	**25000**	**129957**

The general fund of £679,606 includes £261,189 as a result of the uplift in the Manse valuation when the property was revalued on 31 August 2015.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the end of the year to 31 August 2021 . (Also none at the end of the previous year).

17 Connected organisations and related parties

All of the District trustees are members of both a Methodist church and Circuit within the District and may be trustees in those organisations.

Connected organisations include the Methodist Connexion, Circuits and churches within the District, other Methodist Districts within the United Kingdom, CFB, and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Plymouth & Exeter Methodist District has no significant influence over them, nor they over the Plymouth& Exeter Methodist District. They are therefore not considered related parties.

There were no related party transactions.

18 Volunteer Contributions

Every entity within the Methodist Church in the United Kingdom is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the church. In the District this contribution is principally serving on committees that deal with mission, manses, finance, policy, property, grants, training, discernment and development. We are grateful to all our volunteers for their help and commitment.

19 Post Balance Sheet events

The trustees of the District are aware of the effect of the COVID 19 virus. Most particularly, church attendance, having been reduced is, slowly increasing. This has had an impact on the income of churches and Circuits who financially support this charity. Currently there are no indications from Circuits that the assessments, which support the general activities of the district, will not be met in full to the end of 2022/23.

The district also holds sufficient designated funds to support their project workers for at least 12 months and sufficient reserves to fund the general expenditure for at least six months. The trustees will be keeping this under review, as will all the churches, Circuits and other entities that make up the Methodist Connexion.

South West Peninsula Methodist District

England & Wales - Charity number 1134878

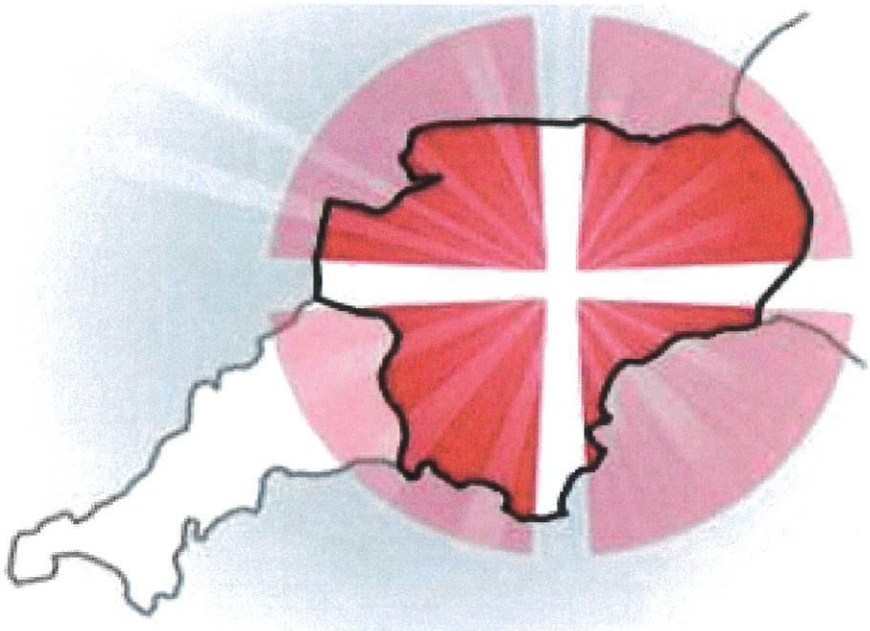
Accounts

Registered Charity Number 1134878

PLYMOUTH & EXETER METHODIST DISTRICT

Financial Statements

for the year ended 31 August 2021



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TRUSTEES' ANNUAL REPORT 2020-2021

Objectives and Activities

Objectives

The objectives of the Plymouth & Exeter Methodist District are those as set out for the Methodist Church of Great Britain in the Deed of Union 1932 and the 1976 Methodist Church Act.

The aim of the Methodist Church is to proclaim and affirm its conviction of God's love in Christ, for us and for all the world, and to renew confidence in God's presence and action in the world and in the church.

The charitable objects of the Plymouth & Exeter District are the purposes of the Methodist Church and these are the advancement of:

(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;

(b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;

(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;

(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. We do this through:

Worship: to increase awareness of God's presence and to celebrate God's love

Learning and Caring: to help people to grow and learn as Christians, through mutual support and care

Service: to be a good neighbour to people in need and to challenge injustice

Evangelism: to make more followers of Jesus Christ

The Charities Act 2011 and 'public benefit'

The Trustees of the Plymouth & Exeter District [in the meetings of the District Policy Committee] give attention to their responsibility to demonstrate 'public benefit', as defined by the Charities Act 2011. In undertaking this work, they follow the Commission's guidance, which sets out two key principles:

- the organisation must have an identifiable benefit.

- the benefit must be to the public or a section of the public.

The Trustees' particular contribution to the working out of the calling of the Methodist Church is to support and enable the churches and Circuits of the District to call, nurture, challenge and equip disciples to carry forward the work. This is achieved by supporting churches and Circuits across the District to:

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

We consider that, for these reasons, the Plymouth & Exeter District meets the public benefit requirements.

In detail, the District contributes to the life of the churches and Circuits by:

Worship

- ✓ maintaining oversight of the number and distribution of places of worship in the District
- ✓ working with other Christian denominations in strategic plans for nurturing a Christian presence for worship and service across our region
- ✓ the work of the District Chair and Lay Stationing Representative, recruiting and placing ministers to the ministerial vacancies in the District
- ✓ working together with the Methodist Regional Learning Network to provide opportunities for those leading worship to develop their skills
- ✓ encouraging the development of patterns of worship which meet need, e.g. 'Messy Church' and worship which is accessible to those with particular needs

Learning and Caring

- ✓ working with the Regional Learning Network and others, we encourage and facilitate learning for people in many diverse church roles, both paid and voluntary, both supporting and holding them to account for the work undertaken
- ✓ providing opportunities for reflection, the learning and development of ordained ministers and overseeing the development of those exploring a call to ministry
- ✓ building our partnership with the Cuttack Diocese of the Church of North India to promote a better understanding of, and co-operation within, the world-wide church community
- ✓ keeping people safe by ensuring that the Safeguarding training developed by the Methodist Church is rolled out and built upon in every church and providing professional support and expertise on Safeguarding matters
- ✓ promoting throughout the District national guidance on Health and Safety legislation, Employment Law and Data Protection
- ✓ providing Human Resources advice to all throughout the District through a service level agreement with a local Human Resources company

Service

- ✓ contributing to the understanding and practice of ministry, with particular concern for rural areas

- ✓ encouraging community engagement, e.g. Christians against Poverty; involvement in Street and School Pastors and Foodbanks. We also commit to measures to combat climate change
- ✓ promoting good stewardship and wider use of buildings, people, funds and other available resources
- ✓ helping to fund local community outreach initiatives
- ✓ supporting and encouraging awareness of the work of Action for Children, Methodist Homes, All We Can and other social action initiatives
- ✓ Challenging injustice through involvement in national and international initiatives of the Methodist Church

Evangelism

- ✓ funding and managing the work of the District Mission Enabler so that individual congregations can undertake initiatives which serve local communities and provide opportunity for individuals to become disciples of Jesus Christ
- ✓ being a Christian presence alongside agricultural communities across the District through the work of our full time Agricultural Support Worker
- ✓ providing support to the *Christian Communities in Conversation* project which seeks to equip congregations to share their faith more readily and effectively in their everyday lives
- ✓ encouraging participation in the new national Evangelism and growth initiative 'New Places for New People'
- ✓ providing Seed Corn Grants for Circuits and churches to respond innovatively to the challenges of coping with the Covid-19 pandemic

Achievements and Performance

Achievements

During the Connexional year 2020-2021 the achievement of our objectives continued to be hampered by the impact of Government regulations to ensure community safety and the containment of the COVID-19 pandemic.

In Worship

The year saw significant impact upon public worship with substantial periods during which places of worship were closed either by Government instruction or by local agreement in response to local circumstances. For longer periods during the year, the public worship that was possible was limited by social distancing regulations, for example distanced seating and no singing.

We have achieved our objectives in the following ways:

- ✓ regularly monitoring the impact of restrictions generated by the pandemic.
- ✓ encouraging the development of 'online' opportunities for worship, for example Zoom and *YouTube* services.
- ✓ reviewing the circumstances and opportunities where churches are threatened with closure to ensure best use of the resources available.

- ✓ through the work of the District Mission Enabler we have responded to requests for help in reviewing and developing how individual congregations serve their local communities through worship and action.
- ✓ receiving reports from the two Ecumenical Officers and identifying local priorities and monitoring local ecumenical projects.
- ✓ where church buildings, either through very high maintenance costs or through a need for substantial investment costs cannot be sustained, encouraging and supporting worship in other public buildings or as house groups.

In Learning and Caring

- ✓ working in partnership with the Regional Learning Network to deliver a range of training opportunities for ministers, lay staff and office holders.
- ✓ providing an annual Ministerial Retreat.
- ✓ maintaining effective Supervision arrangements for Ministerial staff.
- ✓ aligning the work of the District Safeguarding Officer and District Safeguarding Group with developments led by the Connexional [national] Safeguarding Team.
- ✓ providing advice and guidance to those church communities faced with issues arising from Safeguarding.
- ✓ working together with the Cornwall & Isles of Scilly District to identify areas of co-operation and benefit.
- ✓ work to implement the response to the General Data Protection Regulations, as led nationally by the Trustees for Methodist Church Purposes.

In Service

Much of the District's service to the community has been constrained by the closure of church premises from which services are provided. None the less some work, for example, support for Foodbanks and Food Hubs has increased. Where possible, work with some groups has transferred online enabling service to continue.

We have achieved our objectives in the following ways:

- ✓ through the District Grants Committee, making grants to enable:
  - o the appointment of youth workers, children and family workers, an outreach worker, a university chaplain, a rural support worker and a Methodist Deacon
  - o property refurbishment
  - o the growth and development of the *Christian Communities in Conversation Project*
- ✓ joining with other denominations in the planning and growing of new Christian communities in major housing developments.
- ✓ Sharing in ecumenical planning for major population growth associated with the development of the Hinkley C power station in Somerset.
- ✓ growing our engagement with the Cuttack Diocese of the Church of North India as part of our investment in the world-wide Church.
- ✓ supporting the appointment of a growing number of lay employee posts within Circuits to support work with children and families; young people and pastoral ministry.
- ✓ working to improve communication across the District by a developing an improved website and better use of social media.

In Evangelism

- ✓ through the work of the District Mission Enabler, responding to local requests to take stock of local churches activities and effectiveness
- ✓ growing the potential of the Messy Church network to support parents and children and, where possible, moving activity online.
- ✓ working together with the Connexional Evangelism and Growth Team
- ✓ developing the *Christian Communities in Conversation Project* giving particular attention to the online training and development of facilitators.
- ✓ starting to develop the Evangelism and Growth *New Places for New People* initiative.

Performance

The District has supported substantial work in churches and Circuits to respond to the constraints and opportunities offered by the impact of the Covid-19 pandemic. At the year end, it is difficult to gauge the impact of lockdown and other regulations but the District Executive maintain regular monitoring of the situation.

During the year we took steps to encourage and strengthen leadership, both at a District level and in Circuit Leadership Teams. The findings of the District Review commissioned by the Connexional Team continued to be used in discussions with other Districts in the region. This was reinforced by the 2020 Conference decision to review the functions and boundaries of Districts and a report to the 2021 Conference indicating that changes to District structures need to be made. The District is playing a full part in regional discussions with four other districts in the south west.

Improvements to the District website and use of *Facebook* has been maintained and proved particularly helpful in the circumstances of 2020-21.

In these ways the District Policy Committee seeks to demonstrate its accountability as a body of Trustees, on behalf of the District Synod.

Financial Review

The Trustees are pleased to report that during the year to 31st August 2021 the District received incoming resources totalling £359,110 (2020: £342,656). The financial support received from Connexional Funds were used to fund grants and expenditure of £205,797 (2020: £328,743).

Almost half of the District funding has come from Circuit Model Trust Funds and the Connexional Advance and Property Fund. These amounts are received annually into our District Advance Fund. Although this is an unrestricted fund, the Plymouth & Exeter District has currently chosen to hold these funds solely for the purpose of making grants to projects to further the aims of the Methodist Church and not to use them for District administration and other more general purposes. This year we made grants from this fund totalling £39,500 (2020: £123,500) to churches and Circuits, but due to the pandemic some £17,000 were returned unused, which, together with an adjustment of £36,000 in respect of the transfer of the Cranbrook project to designated funds leaves a net return to the unrestricted fund of £13,500. A further £127,000 (2020: £61,000) has been granted to District projects which, together with the Cranbrook adjustment, totals a transfer to designated funds of £173,000.

Funding from Circuits has increased by 0.4% this year (2020: 2%). We continue to work towards the future, looking to ensure the District is adequately resourced but to also keep in mind the need for the contributions from Circuits to be affordable. In the year to 31st August 2021 the General Fund accumulated a surplus of £14,933. In view of the impact of Covid-19 on Circuit finances, it is intended to use District Funds to alleviate hardship, wherever possible. The District proposes to make every effort to reduce overall contributions by passing on the benefit of expected reductions in the Connexional Assessment.

The Trustees continue to keep the finances of the District and related policies under review.

Investment Policy

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as Custodian Trustee for all real estate held by Districts; all large (over £20k) bequests and for the proceeds of sale of any property formerly owned within the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere.

The Plymouth & Exeter Methodist District Trustees' Investment Policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and TMCP because these organisations take into consideration the social, environmental and ethical considerations (both negatively and positively) that make investments suitable for the Methodist Church. Short term deposits are lodged directly with the CFB and attract a modest but understandable rate of interest. There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB.

It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment - both by way of dividend and capital appreciation - is obtained at least as good as market rate, considering the District's low appetite for risk and its ethical preferences.

Reserves Policy

The Reserves of a charity are defined as that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. This definition excludes Restricted Funds, although holding such funds may influence a charity's Reserves Policy. Reserves will also normally exclude tangible fixed assets such as land, buildings and other assets held for the charity's use. It also excludes amounts designated for essential future spending.

Our General Fund reserves are as follows:	2020-21 £
Total General Fund value	716,054
Less Funds not freely available	
Land and Buildings held for District use	575,000
Freely available General Fund Reserves	**141,054**

Our agreed General Fund Reserves Policy is to ensure that we maintain a reserve equal to six months anticipated average expenditure, including Manse maintenance and repair costs. The Trustees consider this the minimum level of Reserves needed to maintain the ongoing financial stability of the District. Based on our expenditure in 2020-21, this requires a reserve of £61,239.

The current General Fund Reserves exceed this amount by £79,815. This will be used in the coming years to reduce Circuit Assessments and further fund District projects.

Unrestricted funds are also held in the District Advance Fund. These designated funds are currently used to make grants in support of personnel and property projects for our churches, Circuits and the District. Where a grant has been approved, the full amount made available is treated as a liability of the District until it is paid. There is no requirement to hold Reserves in this fund. Where there is an amount unallocated at the end of any year, this is carried forward to the next year.

Structure, Governance and Management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 12th March 2010.

Structure

Circuits are the coordinating charities for local groups of churches; Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the Circuit; most decisions are made at - or ratified by - the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly Synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist churches.

1. Overall regulatory authority rests with the Methodist Conference.

2. The Connexional Team implements decisions made by the Conference and is also responsible for the oversight of the stationing of presbyters and deacons (collectively known as 'ministers') in individual Circuits within the District.

3. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District, for implementation.

4. The District passes control to Circuits for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards. Authority is delegated to the Circuit Meeting for certain matters.

5. The Circuit Meeting passes regulatory control to Church Councils for local implementation by the presbyter, Church Stewards and other Officers. This regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Methodist Church.

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

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any Connexional, District, Circuit, local church or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in the Plymouth & Exeter District by:

i. providing opportunities for Circuits to work together and support each other

ii. offering to Circuits resources of finance, personnel and expertise.

The District serves the local churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church and in programmes of training.

Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team at Methodist Church House, 25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the DPC. When a position becomes vacant on the DPC, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares information with nominees as to what the role involves. If a person wishes to be considered for a role, their name and a reasoned statement are considered by the DPC and the District Synod for appointment.

The District Policy Committee normally meets three times per year and deals with routine and exceptional matters. It oversees the work of:

- The District Executive
- The District Treasurer
- The District Safeguarding Group
- The District Property Committee
- The District Grants Committee
- Manses Committee
- Chair's Manse Committee
- The Ecumenical Officers
- The District Mission Enabler's Management Committee
- The Rural Support Worker's Management Committee
- The Regional Candidates' Committee
- The District Probationers' Committee
- Local Preachers
- The World Church Committee
- Rural Issues
- The Lay Employment Committee
- Methodist Women in Britain
- Joint working with the Regional Learning Network

The responsibilities of the District Policy Committee

i. to formulate and promote policies which will advance the mission of the Methodist Church in the Circuits and local churches and, in particular, to oversee the use of resources of personnel, property and finance and to assist churches and Circuits who may be experiencing exceptional problems

ii. to encourage inter-Circuit and ecumenical co-operation

iii. to act in an executive capacity in matters remitted by the Synod

iv . to keep within its purview all District concerns not dealt with elsewhere

v. to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

vi. constantly to be aware of the public benefit guidance issued by the Charity Commission

Recruitment and Training of Trustees

New Trustees are appointed from within the membership (ordained and lay) of the Methodist churches and Circuits of the District. In making each appointment, care is taken to ensure the new Trustee has the skills and experience needed to fulfil the responsibilities of their role and safer recruitment procedures are followed. Appointments are made by the District Synod following nomination by the District Policy Committee, after a recruitment process has taken place. Please see the Trustees list below.

Reference and Administrative Details

The name of the Charity	Plymouth & Exeter Methodist District
Charity registration number	1134878
Principal Office	The District Office, The Mint Methodist Church, Fore Street, Exeter EX4 3AT
Chair of the District	Revd. Canon Graham Thompson
Secretary of the Synod	Ms. Jane Allin
Secretary of the Presbyteral Synod	Revd. Paul Smith
District Treasurer	Mrs. Marianne Barrett Rogers

Names of Trustees:

The Trustees who served during the period and to the date of this report are:

E Jane Allin
Marianne P Barrett Rogers
Paul Booth
Susan M Bolt
David A Clitheroe *(resigned 31st December 2021)*
Margaret J Fogarty
Kevin P Hooke
Sharon A Hurlow (appointed 1st January 2022)
Stuart A Innalls
Simon H Leigh
Mary L McNaughton

Roy G Mitchell
Michael Parsons
Graham Thompson
Andrew T Vidamour

The Managing Trustees for the District are the members of the District Policy Committee.
No Trustee claims exemption from disclosure of his or her name here.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

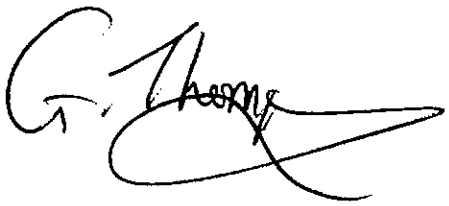
Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

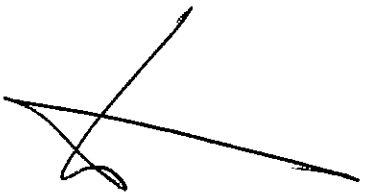
Independent Examiner

Mr. D. Cresswell FCA
Thomas Westcott Chartered Accountants
47 Boutport Street
Barnstaple
Devon EX31 1SQ

Approval

This report was approved by the Trustees on the date below and is signed on their behalf by:





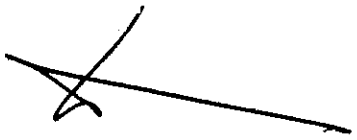
Revd. Canon Graham Thompson
District Chair

Mrs Marianne Barrett Rogers
District Treasurer

Date: 1st June 2022

Declarations

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

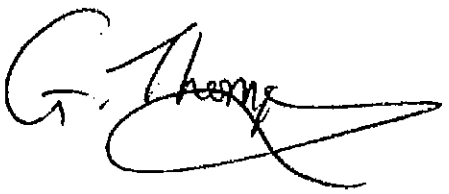
Signature of Treasurer 

Name of Treasurer Mrs Marianne Barrett Rogers
Address Lower Buckland Lodge, Poundsgate, Newton Abbot TQ13 7NU

Date: 7th May 2022

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the District Policy Committee on 12 February 2022

Chair of the meeting 

Name of the Chair Revd. Canon Graham Thompson

Date: 7th May 2022

Independent Examiner's Report
to the Trustees of the Plymouth & Exeter Methodist District

The District's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the District's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act 2011
- ✓ follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- ✓ state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the Charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Charities Act 2011 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met,

(2) or that the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities,

(3) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(4) I 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.

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.

Signature of independent examiner	D Cresswell
Name of independent examiner	David Cresswell FCA
Relevant professional qualification:	Chartered Accountant
Name of firm	Thomas Westcott Chartered Accountants
Address	47 Boutport Street, Barnstaple, Devon EX31 5SQ
Date	24 June 2022

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31st August 2021

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2020/21	Total 2019/20
		£	£	£	£	£	£
Income from:							
Donations and legacies		274	-	250	56,061	56,585	15,847
Charitable activities							
Investments		359	1,290		125	1,774	9,096
Other							
Assessments on Circuits	4	95,226	-	-	-	95,226	94,638
From Circuit Model Trust Funds		-	160,973	-	-	160,973	155,126
Contribution to the cost of the Chair	5	42,152	-	-	-	42,152	41,181
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	-
Other Income	6	2,400	-	-	-	2,400	26,568
Total		**140,411**	**162,263**	**250**	**56,186**	**359,110**	**342,656**
Expenditure							
Grants and donations	7		(13,500)	12,000	6,628	5,128	124,110
Salaries and associated costs	8	91,632	-	35,840	27,768	155,240	150,408
Property		5,207	-	5,554	-	10,761	10,138
Office expenses		4,221	-	545	232	4,998	5,724
Synods, meetings and Conference		512	-	105	4,612	5,229	4,098
Other outgoings		-		-	-	-	
Travel expenses		2,766	-	166	6,576	9,508	13,503
Depreciation		-	-	-	-	-	-
Ecumenical contributions		3,656	-	-	-	3,656	4,056
Training and Supervision		-	-	-	-	-	3,106
Professional and Administration fees		4,084	638	-	5,356	10,078	3,793
Other costs		650	-	41	508	1,199	9,807
Total Expenditure		**112,728**	**(12,862)**	**54,251**	**51,680**	**205,797**	**328,743**
Net Income/(expenditure) before gains and losses on Investments		**27,683**	**175,125**	**(54,001)**	**4,506**	**153,313**	**13,913**
Gains/(Losses) on Investment assets					(215)	(215)	105
Net Income (expenditure)		**27,683**	**175,125**	**(54,001)**	**4,291**	**153,098**	**14,018**
Transfers between funds	10	(11,690)	(173,000)	159,750	24,940	-	-
Other Gains or losses						-	-
Net movement in funds		**15,993**	**2,125**	**105,749**	**29,231**	**153,098**	**14,018**
Reconciliation of funds:							
Total funds brought forward		700,061	11,250	157,672	104,461	973,444	959,426
Total funds carried forward		**716,054**	**13,375**	**263,421**	**133,692**	**1,126,542**	**973,444**

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	General Fund Unrestricted	District Advance Fund Unrestricted	Designated Funds Unrestricted	Restricted Funds Restricted	TOTAL 2020/21	TOTAL 2019/20
		£	£		£	£	£
Tangible Fixed Assets	11						
Manse		575,000				575,000	575,000
Investments	12				16,676	16,676	16,890
Total Fixed Assets		575,000	-	-	16,676	591,676	591,890
Current Assets							
Debtors and Prepayments	13	4,285	-	73		4,358	6,075
Central Finance Board and Trustees for Methodist Church Purposes Deposits		125,324	95,375	263,348	117,016	601,063	557,526
Cash at Bank and in hand		14,026	-	-	-	14,026	23,673
Total Current Assets		143,636	95,375	263,421	117,016	619,447	587,274
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	2,581	48,000			50,581	121,720
Net Current Assets		141,055	47,375	263,421	117,016	568,867	465,554
Total Assets less Current Liabilities		716,055	47,375	263,421	133,692	1,160,542	1,057,444
Long term Liabilities							
Grants payable	14	-	34,000	-	-	34,000	84,000
Net Assets		716,055	13,375	263,421	133,692	1,126,542	973,444
Funds of the District							
General Fund		716,055	-	-	-	716,055	700,061
District Advance Fund		-	13,375	-	-	13,375	11,250
Designated Funds	15	-	-	263,421	-	263,421	157,672
Total unrestricted funds		716,055	13,375	263,421	-	992,851	868,983
Restricted Funds	15	-	-	-	133,692	133,692	104,461
Endowment Funds		-	-	-	-	-	-
Total Funds		716,055	13,375	263,421	133,692	1,126,542	973,444

Plymouth & Exeter Methodist District
NOTES TO THE ACCOUNTS

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the Charities SORP (FRS102) (2019) and in accordance with the 'true and fair override' provision contained therein.

ii Public benefit entity

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

iii Basis

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

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the District is a going concern. Despite the COVID pandemic the Circuits have managed to meet the allocated assessments and early indications suggest that the same will be true in the coming year.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the Plymouth & Exeter Methodist District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 5. A similar figure appears in the Expenditure at Note 8.

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

The District acts as agent in four matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
2. the payment of expenses of delegates from the District to the Methodist Conference
3. the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund
4. the cost of ministerial health checks recovered from Circuits

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRS102) (2019), the time of volunteers is not recognised.

viii Expenditure

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 District to pay out resources.

ix Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

Where it becomes clear that a payment is possible, not probable, then a liability for the commitment is not recognised and the funding commitment is disclosed as a contingent liability.

x VAT

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

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed value, of which the land component is deemed to be £275,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

xii Investments

The investments of the Plymouth & Exeter Methodist District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 12. below.

xiii Debtors and creditors; bank and cash

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

xiv Loans

Where concessionary loans (*i.e.,* free of interest) are made to (or received by) the District to further its charitable purposes, and are repayable after more than one year, they are initially recognised at the amount paid (or received), with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary.

xv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xvii Ministers' manse costs

The District is required to provide accommodation for our ministerial Chair and his / her family. The District bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

2 Comparative Figures

The financial statements on pages 16-17 only show the total comparative figures for 2020. To enable better understanding of the District's financial reporting the Statement of Financial Activity and Balance sheet for 2020 have been reproduced, in full below.

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	General Fund Unrestricted £	District Advance Fund Unrestricted £	Designated Funds Unrestricted	Restricted Funds Restricted £	TOTAL 2019-20 £	TOTAL 2018-19 £
Tangible Fixed Assets	11						
Manse		575,000				**575,000**	575,000
Investments	12				16,890	**16,890**	16,785
Total Fixed Assets		**575,000**	-	-	**16,890**	**591,890**	591,785
Current Assets							
Debtors and Prepayments	13	6,002	-	73		**6,075**	9,060
Central Finance Board and Trustees for Methodist Church Purposes Deposits		98,107	213,250	157,763	88,406	**557,526**	513,659
Cash at Bank and in hand		23,673	-	-	-	**23,673**	19,846
Total Current Assets		**127,782**	**213,250**	**157,836**	**88,406**	**587,274**	542,585
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	2,721	118,000	164	835	**121,720**	96,424
Net Current Assets		**125,061**	**95,250**	**157,672**	**87,571**	**465,554**	446,141
Total Assets less Current Liabilities		**700,061**	**95,250**	**157,672**	**104,461**	**1,057,444**	1,037,926
Long term Liabilities							
Grants payable	14	-	84,000	-	-	**84,000**	78,500
Net Assets		**700,061**	**11,250**	**157,672**	**104,461**	**973,444**	959,426
Funds of the District							
General Fund		700,061	-	-	-	**700,061**	679,606
District Advance Fund		-	11,250	-	-	**11,250**	34,107
Designated Funds	15	-	-	157,672	-	**157,672**	159,145
Total unrestricted funds		**700,061**	**11,250**	**157,672**	-	**868,983**	872,858
Restricted Funds	15	-	-	-	104,461	**104,461**	86,568
Endowment Funds		-	-	-	-	-	-
Total Funds		**700,061**	**11,250**	**157,672**	**104,461**	**973,444**	959,426

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31 August 2020

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2019/20	Total 2018/19
		£	£	£	£	£	£
Income from:							
Donations and legacies		-	-	623	15,224	15,847	26,031
Charitable activities		-					
Investments		1,681	7,123	-	292	9,096	4,818
Other							
Assessments on Circuits	4	94,838	-	-	-	94,838	96,726
From Circuit Model Trust Funds		-	155,126	-	-	155,126	136,194
Contribution to the cost of the Chair	5	41,181	-	-	-	41,181	40,040
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	35,169
Other income	6	2,568	-	-	24,000	26,568	2,400
Total		**140,268**	**162,249**	**623**	**39,516**	**342,656**	**341,378**
Expenditure							
Grants and donations	7	-	123,500	-	610	124,110	68,874
Salaries and associated costs	8	88,235	-	60,033	2,140	150,408	140,387
Property		4,911	-	5,227	-	10,138	12,344
Office expenses		4,942	-	348	434	5,724	6,074
Synods, meetings and Conference		2,740	-	110	1,248	4,098	5,532
Other outgoings							
Travel expenses		5,988	-	2,365	5,150	13,503	26,742
Depreciation		-	-	-	-	-	-
Ecumenical contributions		4,056	-	-	-	4,056	3,940
Training and Supervision		210	-	-	2,896	3,106	2,756
Professional and Administration fees		3,187	606	-	-	3,793	5,553
Other costs		44	-	567	9,196	9,807	987
Total Expenditure		**114,313**	**124,106**	**68,650**	**21,674**	**328,743**	**273,189**
Net income/(expenditure) before gains and losses on investments		**25,955**	**38,143**	**(68,027)**	**17,842**	**13,913**	**68,189**
Gains/(Losses) on investment assets					105	105	614
Net income (expenditure)		**25,955**	**38,143**	**(68,027)**	**17,947**	**14,018**	**68,803**
Transfers between funds	10	(5,500)	(61,000)	66,554	(54)	-	-
Other Gains or losses						-	-
Net movement in funds		**20,456**	**(22,857)**	**(1,473)**	**17,893**	**14,018**	**68,803**
Reconciliation of funds:							
Total funds brought forward		679,606	34,107	159,145	86,568	959,426	890,623
Total funds carried forward		**700,061**	**11,250**	**157,672**	**104,461**	**973,444**	**959,426**

3 Assessments on Circuits

The assessment on each Circuit is annually determined by the District. This includes the amount each Circuit in due to pay to the MCF and is calculated by reference to the number of staff in the Circuits and the number of Church members but may also take into account a Circuit's ability to pay.

The District is made up of the following Circuits:

Circuit Name	Circuit No	Circuit Name	Circuit No
Plymouth and Devonport	24/01	Tiverton and Wellington	24/16
Plymouth Methodist Mission	24/02	South Petherton and Crewkerne	24/18
Exeter, Coast and Country	24/03	Ilfracombe and Barnstaple	24/20
Tavistock	24/07	South Molton and Ringsash	24/22
Torbay	24/08	Torridge	24/23
South Devon	24/10	West Devon	24/24
Bude and Holsworthy	24/11	West Somerset	24/25
Taunton Deane and		Ringsash	24/27
South Sedgemoor	24/15	Teignbridge	24/28

4 Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to fund the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £486,905 (2019/20: £497,413) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

5 Cost of Chair and Trustees

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met by the District.

	2020/21	2019/20
	£	£
Stipend to Chair	32074	31230
Employer's National Insurance Contribution	3050	3110
Apprenticeship levy	162	156
Employer's pension contribution (defined benefit scheme)	6866	6685
Cash cost paid by the Connexion (see, SOFA, line 7)	-42152	-41181
Notional estimate of cost of providing Manse	21,000	21000
Chair's expenses	7484	3124
Total cost	28484	24124

Since the stipend-related costs above of £42,152 (2019/20 £41,181) are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 8). The Chair of District is the sole paid key management person but is supported by members of the DPC.

It should be noted that the chair is required to occupy the District manse. The manse is provided by the Plymouth & Exeter Methodist District and the District maintains the property. The sum of £21,000 was determined by enquiry of a local property surveyor in 2017/18. The trustees to not consider that this has changed materially since 2017/8 and so remains unchanged this year. This figure does not appear elsewhere in these accounts.

No accrual is made for the Chair's entitlement to a sabbatical as his / her functions are undertaken jointly by the Deputy Chairs at minimal extra cost to the District.

Payment to Trustees

It is District policy to offer to reimburse members of the District Policy Committee (DPC) and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

The Chair of the District undertakes the primary executive role within the District. Apart from the Chair, no-one on the DPC was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

Most trustees are not employees of the District. Expenses have been reimbursed to 1 (4 in 2019/20) volunteer trustee(s) (members of the DPC) who, in aggregate, have received the following:

	2020/21	2019/20
Travel on District business	142	1889
Administration and other re-imbursed expenses	235	1235
	377	3124

The following expenses were paid to the District Chairman, the only trustee who was also a District employee:

Travel and hospitality on District business	949	1636
Administration and other re-imbursed costs	6535	1469
	7484	3105
Total expenses paid to trustees	7861	6229
Total number of trustees paid expenses	2	5

6 Other income

The District does not currently undertake any fundraising. The "Other Income" shown on the SOFA relates to the use of part of the district office by another local charity.

7 Grants, donations and related Support costs

Grants and donations totalling £5,128 were made during the year (2019/20: £124,110) as shown in the table below.

		2020/21	2019/20
Unrestricted:			
- From DMTF	To Church projects	0	30000
	To Circuit projects	39500	75500
	Returned unused from projects	-53000	-6000
	To Circuits for projects with other partners	12000	24000
Sub total		-1500	123500

		2020/21	2019/20
Restricted:			
- From Cuttack Appeal Fund	To Church of North India	6178	610
- From Emergency Fund 1	To individuals	450	0
Sub total		6628	610
Total		5128	124110

In addition, funds were made available from the DAF to support District projects and funds as follows:

Unrestricted		
- District Evangelism Enabler	30000	25000
- Seed Corn Project	20000	0
- Rural chaplaincy project	25000	35000
- New Places for New People	50000	0
- Youth Fund	0	1000
Total	125000	61000

The Rural Chaplaincy project is under the oversight of the DPC and has been consolidated into these accounts.

The Grants Committee is aware that Grant applications must demonstrate public benefit.

The support costs for grant-making to third parties are not significant and so are not separately disclosed.

8 Salaries and associated costs

The salaries and associated costs paid to our chair, two other full time and three part time employees over he last two years were as follows:

	2020/21	2019/20
Gross pay	98544	95464
Employer's pension contribution to defined contribution scheme	5913	5475
Employer's National Insurance contribution	8138	7811
Apprenticeship levy	493	477
	113088	**109227**
Cost of Chair (see Note 4)	42152	41181
Total staff costs	**155240**	**150408**
Average weekly contractual hours of Staff members	165	165

Most ordained ministers are members of the Methodist Ministers Pension Scheme (MMPS) which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, for simplicity, when dealing with National Insurance Contributions and pension contributions the terms "employer" and employee are used as they would be if the church were an employing body.

The Connexion accounts for the MMPS pension scheme and shows these figures in their annual financial statements. This scheme is currently in deficit but a plan to correct this is in place and is being implemented. Details of the scheme can be found in the Consolidated Annual Report and Accounts of the Methodist Church of Great Britain.

Other District employees have the option to join our lay employee scheme administered through the Pensions Trust. This is a defined contribution scheme to which both the employee and District contribute.

9 Fees for independent Examination of the accounts

	2020/21	2019/20
Independent Examiners fees for reporting on the accounts	750	750
Other fees paid to the Independent Examiner		
Total amount paid	750	750

10 Transfer between funds

The following transfers were made to /(from) the District Designated Funds during the year to 31 August 2021:

	Manse	New places for new people	DEE	Cuttack	Cranbrook	Seed Corn	Total
From General Funds	9750			2000			11750
From / (To) DAF		50000	30000		48000	20000	148000
Total transferred	9750	50000	30000	2000	48000	20000	159750

The equivalent amounts in the previous year to August 2020 were:

	Manse	Rural Chaplain	DEE	Cuttack	Youth	Other	Total
From General Funds	5500			0		54	5554
From / (To) DAF		25000	35000		0	1000	61000
Total transferred	5500	25000	35000	0	0	1054	66554

11 Tangible Fixed Assets

	Manse	Other land & buildings 7 yr SL	Fixtures, fittings & equipment 5 yr SL	Total
Cost or deemed value				
As at 1 September 2020 and 2021	575000	98064	5990	679054
Accumulated depreciation				
As at 1 September 2020 and 2021		98064	5990	104054
Net Book Value brought forward and carried forward	575000	0	0	575000

The Manse was revalued on 31 August 2015 to fair market value and this is the deemed value included in these accounts. Prior to this the Manse was valued at £313,811 which was it's insurance value as at 31 August 2015.

The land component included within the current deemed Manse value is £275,000.

12 Investment Assets

The following investments are held In the Trustees for Methodist Purposes (TMCP) CFB Managed Fixed Interest Fund and the Trustees Interest Fund. These collective investments were revalued on 31 August 2021

	Units	2020/21	2019/20
Trustees interest Fund		5501	5501
CFB Managed Fixed Interest Fund	5251	11175	11389
Total		16676	16890
Income earned on Investments for the year		125	292

Change in the carrying value of Investments:	2020/21	2019/20
Carrying value brought forward	16890	16785
Additions/ disposals and Income less expenditure	0	0
Unrealised net (loss) gain on revaluation	-214	105
Carrying value carried forward at 31 August 2019	16676	16890

13 Debtors and prepayments

Debtors were made up as follows:	2020/21	2019/20
Loan to the Mint Methodist church	0	3158
Assessments from Circuits	3314	0
Other debtors	1044	2917
Total (net)	4358	6075

14 Creditors and accrued expenses

Amounts due In less than 12 months	2020/21	2019/20
Accrued Expenses	2397	3556
Grants payable to third parties	48000	118000
Other Creditors	184	164
	50581	121720
Amounts due In more than 12 months		
Grants payable to third parties	34000	84000

15 Funds in detail

Designated Funds	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Manse Fund Running costs, maintenance and repair of the District Manse	9917	250	-5554	9750	14363
Rural Chaplaincy Fund To Fund the rural chaplaincy co-ordinator project	50000	0	0	0	50000
DEE Fund To fund the post of District Evangelism Enabler	83701	0	-36697	30000	77004
Cuttack Fund To facilitate the Cuttack Diocese	9000	0	0	2000	11000
Youth Fund Ongoing support of youth work and young people in ministry	5054	0	0	0	5054
Cranbrook Project To support the local ecumenical project in the new Cranbrook	0	0	-12000	48000	36000
Seed Corn Project To support post Covid initiatives	0	0	0	20000	20000
New Places for New People To facilitate bringing the Gospel of Christ to as many people as possible.	0	0	0	50000	50000
Total Designated Funds	**157672**	**250**	**-54251**	**159750**	**263421**

Restricted Funds	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
CCiC Fund Support of development of CCiC	29088	0	-8371	0	20717
Cuttack Fund (restricted) To facilitate the Cuttack Diocese partnership	1828	0	0	0	1828
Cuttack Appeal To support work of Cuttack Diocese including the Christian Hospital at Berhampur	214	6003	-6178	0	40

	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Emergency Fund No 1					
Benevolent fund for the benefit of ministers and others in need	15879	525	-2060	0	14344
Emergency Fund No 2					
Support of the widow of Rev I Thompson. Income transferred to EF No1 (see also note 12)	16889	94	-34	-275	16674
Extending Discipleship, Exploring Vocation (EDEV)					
To fund individual exploration of vocation and discipleship training of lay people	13232	0	0	0	13232
Ministerial Training Fund					
To fund training and ongoing development of ordained ministers	9304	0	0		9304
Rural Chaplaincy Fund					
Rural chaplaincy project	18027	49564	-35038	25000	57553
Total Restricted Funds	**104461**	**56186**	**-51680**	**24725**	**133692**

The general fund of £679,606 includes £261,189 as a result of the uplift in the Manse valuation when the property was revalued on 31 August 2015.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the end of the year to 31 August 2021 . (Also none at the end of the previous year).

17 Connected organisations and related parties

All of the District trustees are members of both a Methodist church and Circuit within the District and may be trustees in those organisations.

Connected organisations include the Methodist Connexion, Circuits and churches within the District, other Methodist Districts within the United Kingdom, CFB, and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Plymouth & Exeter Methodist District has no significant influence over them, nor they over the Plymouth& Exeter Methodist District. They are therefore not considered related parties.

There were no related party transactions.

18 Volunteer Contributions

Every entity within the Methodist Church in the United Kingdom is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the church. In the District this contribution is principally serving on committees that deal with mission, manses, finance, policy, property, grants, training, discernment and development. We are grateful to all our volunteers for their help and commitment.

19 Post Balance Sheet events

The trustees of the District are aware of the impact of the lockdowns imposed to limit the spread of the COVID 19 virus. Most particularly, church attendance has been reduced. This may reduce the income of churches and Circuits who financially support this charity. Currently there are no indications from Circuits that the assessments, which support the general activities of the district, will not be met in full to the end of 2021/22.

The district also holds sufficient designated funds to support their project workers for at least 12 months and sufficient reserves to fund the general expenditure for at least six months. The trustees will be keeping this under review, as will all the churches, Circuits and other entities that make up the Methodist Connexion.

South West Peninsula Methodist District

England & Wales - Charity number 1134878

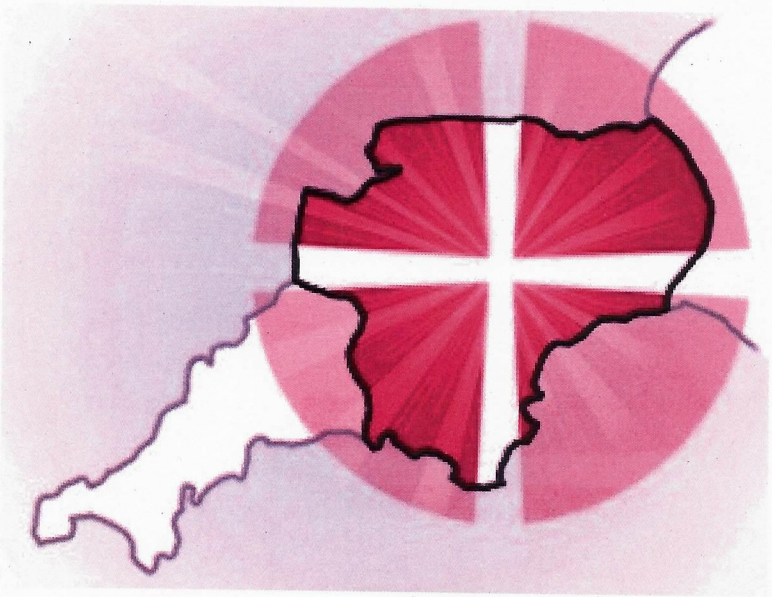
Accounts

Registered Charity Number 1134878

PLYMOUTH & EXETER METHODIST DISTRICT

Financial Statements

for the year ended 31 August 2020



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TRUSTEES' ANNUAL REPORT 2019-20

Objectives and Activities

Objectives

The objectives of the Plymouth & Exeter Methodist District are those as set out for the Methodist Church of Great Britain in the Deed of Union 1932 and the 1976 Methodist Church Act.

The aim of the Methodist Church is to proclaim and affirm its conviction of God's love in Christ, for us and for all the world, and to renew confidence in God's presence and action in the world and in the church.

The charitable objects of the Plymouth & Exeter District are the purposes of the Methodist Church and these are the advancement of:

(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;

(b) any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church;

(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;

(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. We do this through:

Worship: to increase awareness of God's presence and to celebrate God's love

Learning and Caring: to help people to grow and learn as Christians, through mutual support and care

Service: to be a good neighbour to people in need and to challenge injustice

Evangelism: to make more followers of Jesus Christ

The Charities Act 2011 and 'public benefit'

The Trustees of the Plymouth & Exeter District [in the meetings of the District Policy Committee] give attention to their responsibility to demonstrate 'public benefit', as defined by the Charities Act 2011. In undertaking this work, they follow the Commission's guidance, which sets out two key principles:

- the organisation must have an identifiable benefit.
- the benefit must be to the public or a section of the public.

The Trustees' particular contribution to the working out of the calling of the Methodist Church is to support and enable the churches and Circuits of the District to call, nurture, challenge and equip disciples to carry forward the work. This is achieved by supporting churches and Circuits across the District to:

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

We consider that, for these reasons, the Plymouth & Exeter District meets the public benefit requirements.

In detail, the District contributes to the life of the churches and Circuits by:

Worship

- ✓ maintaining oversight of the number and distribution of places of worship in the District
- ✓ working with other Christian denominations in strategic plans for nurturing a Christian presence for worship and service across our region
- ✓ the work of the District Chair and Lay Stationing Representative, recruiting and placing ministers to the ministerial vacancies in the District
- ✓ working together with the Methodist Regional Learning Network to provide opportunities for those leading worship to develop their skills
- ✓ encouraging the development of patterns of worship which meet need, e.g. 'Messy Church' and worship which is accessible to those with particular needs

Learning and Caring

- ✓ working with the Regional Learning Network and others, we encourage and facilitate learning for people in many diverse church roles, both paid and voluntary, both supporting and holding them to account for the work undertaken
- ✓ providing opportunities for reflection, the learning and development of ordained ministers and overseeing the development of those exploring a call to ministry
- ✓ building our partnership with the Cuttack Diocese of the Church of North India to promote better understanding of, and co-operation within, the world-wide church community
- ✓ keeping people safe by ensuring that the Safeguarding training developed by the Methodist Church is rolled out and built upon in every church and providing professional support and expertise on Safeguarding matters

- ✓ promoting throughout the District national guidance on Health and Safety legislation, Employment Law and Data Protection.
- ✓ Launching a pilot project to determine the effectiveness of providing Human Resources advice at a local level to supplement national advice

Service

- ✓ contributing to the understanding and practice of ministry, with particular concern for rural areas
- ✓ encouraging community engagement, e.g. Christians against Poverty; involvement in Street and School Pastors and Foodbanks - we also commit to measures to combat climate change
- ✓ promoting good stewardship and wider use of buildings, people, funds and other available resources
- ✓ helping to fund local community outreach initiatives
- ✓ supporting and encouraging awareness of the work of Action for Children, Methodist Homes, All We Can and other social action initiatives
- ✓ Challenging injustice through involvement in national and international initiatives of the Methodist Church

Evangelism

- ✓ funding and managing the work of the District Mission Enabler so that individual congregations can undertake initiatives which serve local communities and provide opportunity for individuals to become disciples of Jesus Christ
- ✓ being a Christian presence alongside agricultural communities in our area through the work of our full time Rural Support Worker
- ✓ providing continuing support to the *Christian Communities in Conversation* project which seeks to equip individuals to share their faith more readily and effectively in their everyday lives.
- ✓ encouraging participation in *Thy Kingdom Come*, calling all Christians globally to pray between Ascension and Pentecost for more people to come to know Jesus Christ.

Achievements and Performance

Achievements

During the Connexional year 2019-20 our achievement of our objectives has been hampered by the impact of Government regulations to ensure community safety and the containment of the COVID-19 pandemic.

In Worship

The year saw significant impact upon public worship with substantial periods during which places of worship were closed either by Government instruction or by local agreement in response to local circumstances. For longer periods during the year, what public worship was possible was limited by social distancing regulation, for example distanced seating and no singing.

We have achieved our objectives in the following ways:

- ✓ regularly monitoring the impact of restrictions generated by the pandemic
- ✓ encouraging the development of 'online' opportunities for worship, for example *Zoom* and *YouTube* services
- ✓ reviewing the circumstances and opportunities where churches are threatened with closure to ensure best use of the resources available
- ✓ through the work of the District Mission Enabler we have responded to requests for help in reviewing and developing how individual congregations serve their local communities through worship and action
- ✓ receiving reports from the two Ecumenical Officers and identifying local priorities and monitoring local ecumenical projects
- ✓ where church buildings, either through very high maintenance costs or through a need for substantial investment costs cannot be sustained, encouraging and supporting worship in other public buildings or as house groups

In Learning and Caring

- ✓ working in partnership with the Regional Learning Network to deliver a range of training opportunities for ministers, lay staff and office holders
- ✓ maintaining effective Supervision arrangements for Ministerial staff.
- ✓ supporting Ministers in their initial appointments and reflecting with them on their development.
- ✓ aligning the work of the District Safeguarding Officer and District Safeguarding Group with developments led by the Connexional [national] Safeguarding Team.
- ✓ providing advice and guidance to those church communities faced with issues arising from Safeguarding.
- ✓ working together with the Cornwall & Isles of Scilly District to identify areas of co-operation and benefit
- ✓ work to implement the response to the General Data Protection Regulations, as led nationally by the Trustees for Methodist Church Purposes

In Service

Much of the District's service to the community has been constrained by the closure of church premises from which services are provided. None the less some work, for example, support for Foodbanks and Food Hubs has increased. Where possible, work with some groups has transferred online enabling service to continue.

We have achieved our objectives in the following ways:

- ✓ through the District Grants Committee, making grants to enable:
  - the appointment of youth workers, children and family workers, outreach workers, a university chaplain, a rural support worker and a Methodist Deacon
  - property refurbishment
  - the growth and development of the *Christian Communities in Conversation* project
- ✓ joining with other denominations in the planning and growing of new Christian communities in major housing developments
- ✓ sharing in ecumenical planning for major population growth associated with the development of the Hinkley C power station in Somerset.
- ✓ growing our engagement with the Cuttack Diocese of the Church of North India as part of our investment in the world-wide Church
- ✓ supporting the appointment of a growing number of lay employee posts within Circuits to support work with children and families; young people and pastoral ministry
- ✓ working to improve communication across the District by a developing the website and better use of social media

In Evangelism

- ✓ through the work of the District Mission Enabler, responding to local requests to take stock of local churches activities and effectiveness
- ✓ growing the potential of the Messy Church network to support parents and children and, where possible, moving activity online
- ✓ working together with the Connexional Evangelism and Growth Team
- ✓ developing the *Christian Communities in Conversation* project, giving particular attention to the online training and development of facilitators

Performance

The District has supported substantial work in churches and Circuits to respond to the constraints and opportunities offered by the impact of the COVID pandemic. At the time of this report it is difficult to gauge the impact of lockdown and other regulation but the District Executive maintains regular monitoring of the situation.

During the year we took steps to encourage and strengthen leadership, both at District level and in Circuit Leadership Teams. As agreed in 2018-19, the findings of the District Review commissioned by the Connexional Team have been used in discussions with other Districts in the South West. This was reinforced by the 2020 Conference decision to review the function and boundaries of Districts.

Work identified in 2018-19 with the Cornwall & Isles of Scilly District has resulted in a pilot Human Resources project and continued conversation about future opportunities.

The decision to improve the District website and use of Facebook has been maintained and proved particularly helpful in the circumstances of 2019-20.

In these ways the District Policy Committee seeks to demonstrate its accountability as a body of Trustees, on behalf of the District Synod.

Financial Review

The Trustees are pleased to report that during the year to 31st August 2020 the District received incoming resources totalling £342,656 (2019: £341,378). The financial support received from Connexional Funds were used to fund grants and expenditure of £328,743 (2019: £273,188).

Almost half of the District funding has come from Circuit Model Trust Funds and the Connexional Advance and Property Fund. These amounts are received annually into our District Advance Fund. Although this is an unrestricted fund, the Plymouth & Exeter District has currently chosen to hold these funds solely for the purpose of making grants to projects to further the aims of the Methodist Church and not to use them for District administration and other more general purposes. This year we made grants from this Designated fund totalling £123,500 (2019: £59,000) to churches and Circuits. A further £61,000 (2019: £78,000) has been granted to District projects.

Funding from Circuits has increased by 2% this year (2019 2% decrease). We continue to work towards the future, looking to ensure the District is adequately resourced but to also keep in mind the need for the contributions from Circuits to be affordable. In the year to 31st August 2020 the General Fund accumulated a surplus of £20,455. In view of the impact of COVID-19 on Circuit finances, it is intended to use District Funds to alleviate hardship, wherever possible. The District proposes to make every effort to reduce overall contributions by passing on the benefit of expected reductions in the Connexional Assessment.

The Trustees continue to keep the finances of the District and related policies under review.

Investment Policy

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as Custodian Trustee for all real estate held by Districts; all large (over £20k) bequests and for the proceeds of sale of any property formerly owned within the District. These sums are invested in unitised investments or held on deposit. The investment returns are close to tracking the movements in the FTSE100 index. The deposit income mirrors the deposit rates available elsewhere.

The Plymouth & Exeter Methodist District Trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and TMCP because these organisations take into consideration the social, environmental and ethical considerations (both negatively and positively) that make investments suitable for the Methodist Church. Short term deposits are lodged directly with the CFB and attract good rates of interest. There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB.

It is the District's policy to manage the cash and investment resources of the District so that a rate of return on investment - both by way of dividend and capital appreciation - is obtained at least as good as market rate, considering the District's low appetite for risk and its ethical preferences.

Reserves Policy

The Reserves of a charity are defined as that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. This definition excludes Restricted Funds, although holding such funds may influence a charity's Reserves Policy. Reserves will also normally exclude tangible fixed assets such as land, buildings and other assets held for the charity's use. It also excludes amounts designated for essential future spending.

Our General Fund reserves are as follows:	2019/20
	£
Total General Fund value	700,061
Less Funds not freely available	
Land and Buildings held for District use	575,000
Loan to the Mint Methodist Church	3,158
Freely available General Fund Reserves	**121,903**
	======

Our agreed General Fund Reserves Policy is to ensure that we maintain a reserve equal to six months anticipated average expenditure, including Manse maintenance and repair costs. The Trustees consider this the minimum level of Reserves needed to maintain the ongoing financial stability of the District. Based on our expenditure in 2019-20, this requires a reserve of £61,465.

The current General Fund Reserves exceed this amount by £60,438. This will be used in the coming years to reduce Circuit Assessments and further fund District projects.

Unrestricted funds are also held in the District Advance Fund. These designated funds are currently used to make grants in support of personnel and property projects of our churches, Circuits and the District. Where a grant has been approved, the full amount made available is treated as a liability of the District until it is paid. There is no requirement to hold Reserves in this fund. Where there is an amount unallocated at the end of any year, this is carried forward to the next year.

Structure, Governance and Management

The District is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 12th March 2010.

Structure

Circuits are the coordinating charities for local groups of churches; Circuits pay the stipends of the ministers and employ lay staff to serve the churches in the Circuit; most decisions are made at - or ratified by - the half yearly Circuit Meeting. A District is the coordinating charity for a group of contiguous Circuits and makes its decisions at the half yearly Synods. The Methodist Conference meets once each year as the supreme denominational body for all Methodist churches.

1. Overall regulatory authority rests with the Methodist Conference.
2. The Connexional Team implements decisions made by the Conference and is also responsible for the oversight of the stationing of presbyters and deacons (collectively known as 'ministers') in individual Circuits within the District.
3. Connexional decisions are passed to the Chair of the District and the appropriate Officers of the District, for implementation.
4. The District passes control to Circuits for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards. Authority is delegated to the Circuit Meeting for certain matters.
5. The Circuit Meeting passes regulatory control to Church Councils for local implementation by the presbyter, Church Stewards and other Officers. This regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

Purpose of the District

The District is an expression, over a wider geographical area than any Circuit, of the Connexional character of the Methodist Church.

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

a. the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and

b. any charitable purposes for the time being of any Connexional, District, Circuit, local church or other organisation of the Methodist Church, and

c. any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and

d. any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

The primary purpose of this District is to advance the mission of the Church in the Plymouth & Exeter District by:

i. providing opportunities for Circuits to work together and support each other

ii. offering to Circuits resources of finance, personnel and expertise.

The District serves the local churches and Circuits and the Conference in the support, deployment and oversight of the various ministries of the Church and in programmes of training.

Governance

The District operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Team at Methodist Church House,

25 Marylebone Road, London NW1 5JR to provide guidance on changes that could affect the District.

The members of the District Policy Committee (DPC) are annually appointed by a vote of the Synod for a continuous term not normally exceeding six years. The Chair of District is *ex officio* chair of the DPC. When a position becomes vacant on the DPC, nominations are invited from ministers and lay members of Circuits within the District. The Chair of the District then shares information with nominees as to what the role involves. If a person wishes to be considered for a role, their name and a reasoned statement are considered by the DPC and the District Synod for appointment.

The District Policy Committee normally meets three times per year and deals with routine and exceptional matters. It oversees the work of:

- The District Executive
- The District Treasurer

- The District Safeguarding Group
- The District Property Committee
- The District Grants Committee
- Manses Committee
- Chair's Manse Committee
- The Ecumenical Officers
- The District Mission Enabler's Management Committee
- The Rural Support Worker's Management Committee
- The Regional Candidates' Committee
- The District Probationers' Committee
- Local Preachers
- The World Church Committee
- Rural Issues
- The Lay Employment Committee
- Methodist Women in Britain
- Joint working with the Regional Learning Network

The responsibilities of the District Policy Committee

i. to formulate and promote policies which will advance the mission of the Methodist Church in the Circuits and local churches and, in particular, to oversee the use of resources of personnel, property and finance and to assist churches and Circuits who may be experiencing exceptional problems

ii. to encourage inter-Circuit and ecumenical co-operation

iii. to act in an executive capacity in matters remitted by the Synod

iv . to keep within its purview all District concerns not dealt with elsewhere

v. to contribute and respond, as the case may be, to the development of Connexional policies as reflected in the work of the Conference and the Methodist Council, and to carry out its other responsibilities with any such development in mind

vi. constantly to be aware of the public benefit guidance issued by the Charity Commission

Recruitment and Training of Trustees

New Trustees are appointed from within the membership (ordained and lay) of the Methodist churches and Circuits of the District. In making each appointment, care is taken to ensure the new Trustee has the skills and experience needed to fulfil the responsibilities of their role and safer recruitment procedures are followed. Appointments are made by the District Synod following nomination by the District Policy Committee, after a recruitment process has taken place. Please see the Trustees list below.

Reference and Administrative Details

The name of the Charity	Plymouth & Exeter Methodist District
Charity registration number	1134878
Principal Office	The District Office, The Mint Methodist Church, Fore Street, Exeter EX4 3AT
Chair of the District	Revd. Canon Graham Thompson
Secretary of the Synod	Ms. Jane Allin
Secretary of the Presbyteral Synod	Revd. Paul Smith
District Treasurer	Mrs. Marianne Barrett Rogers

Names of Trustees:

The Trustees who served during the period and to the date this report are:

Jane Allin

Marianne P Barrett Rogers (appointed 1st September 2020)

Paul Booth

Susan M Bolt

David A Clitheroe

Margaret J Fogarty

Kevin P Hooke

Stuart A Innalls

Simon H Leigh (appointed 1st September 2020)

Mary L McNaughton

Rachel A Mitchell (resigned 31st August 2020)

Roy G Mitchell

Michael Parsons

Graham Thompson

Andrew T Vidamour

Philip Wagstaff (resigned 31st August 2020)

The Managing Trustees for the District are the members of the District Policy Committee.
No Trustee claims exemption from disclosure of his or her name here.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

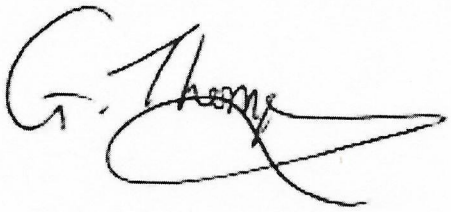
Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Independent Examiner

Mr. D. Cresswell ACA
Thomas Westcott Chartered Accountants,
47 Boutport Street, Barnstaple, Devon EX31 1SQ

Approval

This report was approved by the Trustees on the date below and is signed on their behalf by:



Revd. Canon Graham Thompson
District Chair

Mrs Marianne Barrett Rogers
District Treasurer

Date: 23rd June 2021

Declarations

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

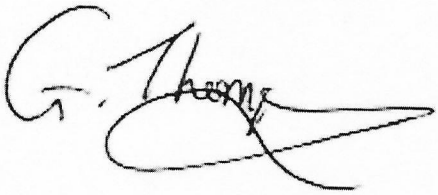
Signature of Treasurer

Name of Treasurer Mrs Marianne Barrett Rogers
Address Lower Buckland Lodge, Poundsgate, Newton Abbot, Devon. TQ13 7NU

Date: 23rd June 2021

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the District Policy Committee on 27th February 2021



Chair of the meeting

Name of the Chair Revd. Canon Graham Thompson

Date: 23rd June 2021

Independent Examiner's Report
to the Trustees of the Plymouth & Exeter Methodist District

The District's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2020 present a true and fair view of the District's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- ✓ examine the accounts under section 145 of the Charities Act 2011
- ✓ follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- ✓ state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the Charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Charities Act 2011 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met,

(2) or that the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities,

(3) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(4) I 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.

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.

Signature of independent examiner DCresswell

Name of independent examiner: David Cresswell

Relevant professional qualification: Chartered Accountant

Name of firm: Thomas Westcott Chartered Accountants

Address: 47 Boutport Street, Barnstaple, Devon EX31 5SQ

Date: 23/6/21

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31 August 2020

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2019/20	Total 2018/19
		£	£	£	£	£	£
Income from:							
Donations and legacies		-	-	623	15,224	15,847	26,031
Charitable activities		-					
Investments		1,681	7,123	-	292	9,096	4,818
Other							
Assessments on Circuits	4	94,838	-	-	-	94,838	96,726
From Circuit Model Trust Funds		-	155,126	-	-	155,126	136,194
Contribution to the cost of the Chair	5	41,181	-	-	-	41,181	40,040
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	35,169
Other income	6	2,568	-	-	24,000	26,568	2,400
Total		**140,268**	**162,249**	**623**	**39,516**	**342,656**	**341,378**
Expenditure							
Grants and donations	7	-	123,500	-	610	124,110	68,874
Salaries and associated costs	8	88,235	-	60,033	2,140	150,408	140,387
Property		4,911	-	5,227	-	10,138	12,344
Office expenses		4,942	-	348	434	5,724	6,074
Synods, meetings and Conference		2,740	-	110	1,248	4,098	5,532
Other outgoings							
Travel expenses		5,988	-	2,365	5,150	13,503	26,742
Depreciation		-	-	-	-	-	-
Ecumenical contributions		4,056	-	-	-	4,056	3,940
Training and Supervision		210	-	-	2,896	3,106	2,756
Professional and Administration fees		3,187	606	-	-	3,793	5,553
Other costs		44	-	567	9,196	9,807	987
Total Expenditure		**114,313**	**124,106**	**68,650**	**21,674**	**328,743**	**273,189**
Net income/(expenditure) before gains and losses on investments		**25,955**	**38,143**	**(68,027)**	**17,842**	**13,913**	**68,189**
Gains/(Losses) on investment assets					105	105	614
Net income (expenditure)		**25,955**	**38,143**	**(68,027)**	**17,947**	**14,018**	**68,803**
Transfers between funds	10	(5,500)	(61,000)	66,554	(54)	-	-
Other Gains or losses						-	-
Net movement in funds		**20,455**	**(22,857)**	**(1,473)**	**17,893**	**14,018**	**68,803**
Reconciliation of funds:							
Total funds brought forward		679,606	34,107	159,145	86,568	959,426	890,623
Total funds carried forward		**700,061**	**11,250**	**157,672**	**104,461**	**973,444**	**959,426**

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	General Fund Unrestricted £	District Advance Fund Unrestricted £	Designated Funds Unrestricted	Restricted Funds Restricted £	TOTAL 2019-20 £	TOTAL 2018-19 £
Tangible Fixed Assets	11						
Manse		575,000				575,000	575,000
Investments	12				16,890	16,890	16,785
Total Fixed Assets		575,000	-	-	16,890	591,890	591,785
Current Assets							
Debtors and Prepayments	13	6,002	-	73		6,075	9,060
Central Finance Board and Trustees for Methodist Church Purposes Deposits		98,107	213,250	157,763	88,406	557,526	513,659
Cash at Bank and in hand		23,673	-	-	-	23,673	19,846
Total Current Assets		127,782	213,250	157,836	88,406	587,274	542,565
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	2,721	118,000	164	835	121,720	96,424
Net Current Assets		125,061	95,250	157,672	87,571	465,554	446,141
Total Assets less Current Liabilities		700,061	95,250	157,672	104,461	1,057,444	1,037,926
Long term Liabilities							
Grants payable	14	-	84,000	-	-	84,000	78,500
Net Assets		700,061	11,250	157,672	104,461	973,444	959,426
						973,444	
Funds of the District							
General Fund		700,061	-	-	-	700,061	679,606
District Advance Fund		-	11,250	-	-	11,250	34,107
Designated Funds	15	-	-	157,672	-	157,672	159,145
Total unrestricted funds		700,061	11,250	157,672	-	868,983	872,858
Restricted Funds	15	-	-	-	104,461	104,461	86,568
Endowment Funds		-	-	-	-	-	-
Total Funds		700,061	11,250	157,672	104,461	973,444	959,426

NOTES TO THE ACCOUNTS

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2015 Charities SORP (FRS102) and in accordance with the 'true and fair override' provision contained therein.

ii Public benefit entity

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

iii Basis

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

iv Content

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

v Going concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the District is a going concern. Despite the COVID pandemic the Circuits have managed to meet the allocated assessments and early indications suggest that the same will be true in the coming year.

vi Consolidation

The District oversees the work of ministers and lay workers in Churches and Circuits within the District but does not have control over those Circuits or Churches, ministers or lay workers except in extreme circumstances, none of which were applicable. For this reason, the financial statements of the Churches and Circuits within the District are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the Plymouth & Exeter Methodist District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the District Chair has been determined appears in Note 5. A similar figure appears in the Expenditure at Note 8.

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

The District acts as agent in four matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund
2. the payment of expenses of delegates from the District to the Methodist Conference
3. the collection taken at the spring synod on behalf of the Methodist Minsters' Children's Relief Fund
4. the cost of ministerial health checks recovered from Circuits

In all these matters the transactions are not reflected in the SOFA because there is no obligation on the District to make up any shortfall in assessments from Circuits. Sums received as Circuit assessments cannot be recognised as income in the District as they are the income of the MCF.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised.

viii Expenditure

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 District to pay

ix Grants

Grants are recognised in full when the award is made once the District accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

Where it becomes clear that a payment is possible, not probable, then a liability for the commitment is not recognised and the funding commitment is disclosed as a contingent liability.

x VAT

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

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed value, of which the land component is deemed to be £275,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

xii Investments

The investments of the Plymouth & Exeter Methodist District are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 12 below

xiii Debtors and creditors; bank and cash

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

xiv Loans

Where concessionary loans (*i.e.,* free of interest) are made to (or received by) the District to further its charitable purposes, and are repayable after more than one year, they are initially recognised at the amount paid (or received), with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary.

xv Methodist Church Fund

The District acts as agent for the Methodist Church Fund (MCF) by collecting its assessments on Circuits and does not, therefore, include the assessments in the SOFA. If a Circuit is late in paying its MCF assessment to the District but such sum is received before the quarterly transfer to the MCF, the amount paid late will be shown as a debtor in the District's accounts.

xvii Ministers' manse costs

The District is required to provide accommodation for our ministerial Chair and his / her family. The District bears the cost of repairs, maintenance, building insurance, Council Tax and water charges. These costs are not shown separately as benefits-in-kind for Ministers as HMRC does not seek to tax these receipts in the hands of the Ministers.

2 Comparative Figures

The financial statements on pages 15-16 only show the total comparative figures for 2019. To enable better understanding of the District's financial reporting the Statement of Financial Activity and Balance sheet for 2019 have been reproduced, in full below.

Plymouth & Exeter Methodist District
Statement of Financial Activities (SOFA)
For the year ended 31 August 2020

	Notes	General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds (Restricted)	Total 2019/20	Total 2018/19
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From Circuit Model Trust Funds		-	155,126	-	-	155,126	136,194
Contribution to the cost of the Chair	5	41,181	-	-	-	41,181	40,040
Contributions to other staff costs		-	-	-	-	-	-
Grants from Connexional Funds		-	-	-	-	-	35,169
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Office expenses		4,942	-	348	434	5,724	6,074
Synods, meetings and Conference		2,740	-	110	1,248	4,098	5,532
Other outgoings							
Travel expenses		5,988	-	2,365	5,150	13,503	26,742
Depreciation		-	-	-	-	-	-
Ecumenical contributions		4,056	-	-	-	4,056	3,940
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Professional and Administration fees		3,187	606	-	-	3,793	5,553
Other costs		44	-	567	9,196	9,807	987
Total Expenditure		**114,313**	**124,106**	**68,650**	**21,674**	**328,743**	**273,189**
Net income/(expenditure) before gains and losses on investments		**25,955**	**38,143**	**(68,027)**	**17,842**	**13,913**	**68,189**
Gains/(Losses) on investment assets					105	105	614
Net income (expenditure)		**25,955**	**38,143**	**(68,027)**	**17,947**	**14,018**	**68,803**
Transfers between funds	10	(5,500)	(61,000)	66,554	(54)	-	-
Other Gains or losses						-	-
Net movement in funds		**20,455**	**(22,857)**	**(1,473)**	**17,893**	**14,018**	**68,803**
Reconciliation of funds:							
Total funds brought forward		679,606	34,107	159,145	86,568	959,426	890,623
Total funds carried forward		**700,061**	**11,250**	**157,672**	**104,461**	**973,444**	**959,426**

Plymouth & Exeter Methodist District

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	General Fund Unrestricted	District Advance Fund Unrestricted	Designated Funds Unrestricted	Restricted Funds Restricted	TOTAL 2019-20	TOTAL 2018-19
		£	£		£	£	£
Tangible Fixed Assets	11						
Manse		575,000				575,000	575,000
Investments	12				16,890	16,890	16,785
Total Fixed Assets		575,000	-	-	16,890	591,890	591,785
Current Assets							
Debtors and Prepayments	13	6,002	-	73		6,075	9,060
Central Finance Board and Trustees for Methodist Church Purposes Deposits		98,107	213,250	157,763	88,406	557,526	513,659
Cash at Bank and in hand		23,673	-	-	-	23,673	19,846
Total Current Assets		127,782	213,250	157,836	88,406	587,274	542,565
Current Liabilities							
Creditors and Accruals (due in under 1 year)	14	2,721	118,000	164	835	121,720	96,424
Net Current Assets		125,061	95,250	157,672	87,571	465,554	446,141
Total Assets less Current Liabilities		700,061	95,250	157,672	104,461	1,057,444	1,037,926
Long term Liabilities							
Grants payable	14	-	84,000	-	-	84,000	78,500
Net Assets		700,061	11,250	157,672	104,461	973,444	959,426
						973,444	
Funds of the District							
General Fund		700,061	-	-	-	700,061	679,606
District Advance Fund		-	11,250	-	-	11,250	34,107
Designated Funds	15	-	-	157,672	-	157,672	159,145
Total unrestricted funds		700,061	11,250	157,672	-	868,983	872,858
Restricted Funds	15	-	-	-	104,461	104,461	86,568
Endowment Funds		-	-	-	-	-	-
Total Funds		700,061	11,250	157,672	104,461	973,444	959,426

3 Assessments on Circuits

The assessment on each Circuit is annually determined by the District. This includes the amount each Circuit in due to pay to the MCF and is calculated by reference to the number of staff in the Circuits and the number of Church members but may also take into account a Circuit's ability to pay.

The District is made up of the following Circuits:

Circuit Name	Circuit No	Circuit Name	Circuit No
Plymouth and Devonport	24/01	Tiverton and Wellington	24/16
Plymouth Methodist Mission	24/02	South Petherton and Crewkerne	24/18
Exeter, Coast and Country	24/03	Ilfracombe and Barnstaple	24/20
Tavistock	24/07	South Molton and Ringsash	24/22
Torbay	24/08	Torridge	24/23
South Devon	24/10	West Devon	24/24
Bude and Holsworthy	24/11	West Somerset	24/25
Taunton Deane and South Sedgemoor	24/15	Ringsash	24/27
		Teignbridge	24/28

4 Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to fund the costs of running the District, the District acted as agent for the Methodist Church Fund which levied assessments on the Circuits in this District totalling £497,413 (2018/19: £474,737) all of which were collected or shown as debtors at the end of the year and paid over to the MCF in the year. No balance was held at the end of the year; no fee is received for this service which is performed at nearly nil cost to the District. These sums collected for and remitted to the MCF do not appear elsewhere in these financial statements.

5 Cost of Chair and Trustees

The Chair of District chairs meetings of the District Policy Committee (DPC). The members of the DPC are the trustees of the District. The stipend, employer's NIC and employer's pension contributions of the Chair of District are paid by the Methodist Connexion. The Chair's other costs are met by the District.

	2019/20	2018/19
	£	£
Stipend to Chair	31230	30371
Employer's National Insurance Contribution	3110	3017
Apprenticeship levy	156	151
Employer's pension contribution (defined benefit scheme)	6685	6501
Cash cost paid by the Connexion (see, SOFA, line 7)	-41181	-40040
Notional estimate of cost of providing Manse	21,000	21000
Chair's expenses	3124	4949
Total cost	24124	28145

Since the stipend-related costs above of £41,181 (2018/19: £40,040 are borne by the Connexion, they appear both in the Income of the District and the Expenditure of the District (See Note 8). The Chair of District is the sole paid key management person but is supported by members of the DPC.

It should be noted that the chair is required to occupy the District manse. The manse is provided by the Plymouth & Exeter Methodist District and the District maintains the property. The sum of £21,000 was determined by enquiry of a local property surveyor in 2017/18. The trustees to not consider that this has changed materially since 2017/8 and so remains unchanged this year. This figure does not appear elsewhere in these accounts.

No accrual is made for the Chair's entitlement to a sabbatical as his / her functions are undertaken jointly by the Deputy Chairs at minimal extra cost to the District.

Payment to Trustees

It is District policy to offer to reimburse members of the District Policy Committee (DPC) and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties.

The Chair of the District undertakes the primary executive role within the District. Apart from the Chair, no-one on the DPC was in receipt of any payment for work undertaken on behalf of the District, although certain travelling and administration costs were reimbursed whenever this was requested.

Most trustees are not employees of the District. Expenses have been reimbursed to some 5 (10 in 2018/19) volunteer trustees (members of the DPC) who, in aggregate, have received the following:

	2019/20	2018/19
Travel on District business	1889	5739
Administration and other re-imbursed expenses	1235	127
	3124	5866

employee:

Travel and hospitality on District business	1636	4949
Administration and other re-imbursed costs	1469	653
	3105	5602
Total expenses paid to trustees	6229	11468
Total number of trustees paid expenses	5	10

6 Other income

The District does not currently undertake any fundraising. The "Other Income" shown on the SOFA relates to the use of part of the district office by another local charity.

7 Grants, donations and related Support costs

Grants and donations totalling £124,110 were made during the year (2018/19 : £68,874) as shown in the table below.

		2019/20	2018/19
Unrestricted:			
- From DMTF	To Church projects	30000	61000
	To Circuit projects	75500	22500
	Returned unused from projects	-6000	-36500
	To Circuits for projects with other partners	24000	12000
Sub total		123500	59000

		2019/20	2018/19
Restricted:			
- From Cuttack Appeal Fund	To Church of North India	610	7584
- From EDEV Fund	To individuals	0	423
- From Ministerial Training fund	To individuals	0	0
- From Youth Fund	To youth groups	0	1867
Sub total		610	9874
Total		124110	68874

In addition, funds were made available from the DAF to support District projects and funds as follows:

Unrestricted		
- District Evangelism Enabler	25000	45000
- Fundraising Advisor	0	3000
- Rural chaplaincy project	35000	25000
- Youth Fund	1000	5000
Total	61000	78000

The Rural Chaplaincy project has now come under the oversight of the DPC and has been consolidated into these accounts.

The Grants Committee is aware that Grant applications must demonstrate public benefit.

The support costs for grant-making to third parties are not significant and so are not separately disclosed.

8 Salaries and associated costs

The salaries and associated costs paid to our chair, two other full time and three part time employees over he last two years were as follows:

	2019/20	2018/19
Gross pay	95464	88193
Employer's pension contribution to defined contribution scheme	5475	4618
Employer's National Insurance contribution	7811	7097
Apprenticeship levy	477	439
	109227	**100347**
Cost of Chair (see Note 4)	41181	40040
Total staff costs	**150408**	**137967**
Average weekly contractual hours of Staff members	165	159

Most ordained ministers are members of the Methodist Ministers Pension Scheme (MMPS) which is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers are not employees of the church. However, for simplicity, when dealing with National Insurance Contributions and pension contributions the terms "employer" and employee are used as they would be if the church were an

The Connexion accounts for the MMPS pension scheme and shows these figures in their annual financial statements. This scheme is currently in deficit but a plan to correct this is in place and is being implemented. Details of the scheme can be found in the Consolidated Annual Report and Accounts of the Methodist Church of Great Britain.

Other District employees have the option to join our lay employee scheme administered through the Pensions Trust. This is a defined contribution scheme to which both the employee and District contribute.

9 Fees for independent Examination of the accounts

	2019/20	2018/19
Independent Examiners fees for reporting on the accounts	750	714
Other fees paid to the Independent Examiner		
Total amount paid	750	714

10 Transfer between funds

The following transfers were made to /(from) the District Designated Funds during the year to 31 August 202C

	Manse	Rural Chaplain	DEE	Cuttack	Youth	Other	Total
From General Funds	5500					54	5554
From / (To) DAF		25000	35000			1000	61000
Total transferred	5500	25000	35000	0	0	1054	66554

The equivalent amounts in the previous year to August 2019 were:

	Manse	Rural Chaplain	DEE	Cuttack	Youth	Other	Total
From General Funds	9250		4600	3000			16850
From / (To) DAF		25000	45000		5000	3000	78000
Total transferred	9250	25000	49600	3000	5000	3000	94850

11 Tangible Fixed Assets

	Manse	Other land & buildings 7 yr SL	Fixtures, fittings & equipment 5 yr SL	Total
Cost or deemed value				
As at 1 September 2019 and 2020	575000	98064	5990	679054
Accumulated depreciation				
As at 1 September 2019 and 2020		98064	5990	104054
Net Book Value brought forward and carried forward	575000	0	0	575000

The Manse was revalued on 31 August 2015 to fair market value and this is the deemed value included in these accounts. Prior to this the Manse was valued at £313,811 which was it's insurance value as at 31 August 2015.
The land component included within the current deemed Manse value is £275,000.

12 Investment Assets

The following investments are held in the Trustees for Methodist Purposes (TMCP) CFB Managed Fixed Interest Fund and the Trustees Interest Fund. These collective investments were revalued on 31 August 2019.

	Units	2019/20	2018/19
Trustees interest Fund		5501	5501
CFB Managed Fixed Interest Fund	5251	11389	11284
Total		16890	16785
Income earned on Investments for the year		292	183

Change in the carrying value of Investments:	2019/20	2018/19
Carrying value brought forward	16785	16171
Additions/ disposals and income less expenditure	0	0
Unrealised net (loss) gain on revaluation	105	614
Carrying value carried forward at 31 August 2019	16890	16785

13 Debtors and prepayments

Debtors were made up as follows:	2019/20	2018/19
Loan to the Mint Methodist church	3158	6415
Assessments from Circuits	0	0
Other debtors	2917	2645
Total (net)	6075	9060

14 Creditors and accrued expenses

Amounts due in less than 12 months	2019/20	106
Accrued Expenses	3556	2996
Grants payable to third parties	118000	87013
Other Creditors	164	5415
	121720	159162
Amounts due in more than 12 months		
Grants payable to third parties	84000	78500

15 Funds in detail

Designated Funds	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Manse Fund					
Running costs, maintenance and repair of the District Manse	5021	623	-5227	9500	9917
	Opening Balance	Incoming Resources	Resources Expended	Transfers & adjs	Closing Balance
Rural Chaplaincy Fund					
To Fund the rural chaplaincy co-ordinator project	50000		-25000	25000	50000
DEE Fund					
To fund the post of District Evangelism Enabler	87124		-38423	35000	83701
Cuttack Fund					
To facilitate the Cuttack Diocese partnership	9000				9000
Youth Fund					
Ongoing support of youth work and young people in ministry	5000			54	5054
Fundraising support					
provide fundraising advice for churches and circuits	3000			-3000	0
Total Designated Funds	**159145**	**623**	**-68650**	**66554**	**157672**

Restricted Funds

CCiC Fund					
Support of development of CCiC project	15000	15000	-912		29088
Cuttack Fund (restricted)					
To facilitate the Cuttack Diocese partnership	1636	9192	-9176	176	1828
Cuttack Appeal					
To support work of Cuttack Diocese		214			214
Emergency Fund No 1					
Benevolent fund for the benefit of ministers and others in need	15116	1330	-675	108	15879
Emergency Fund No 2					
Support of the widow of Rev I Thompson. Income transferred to EF No1 (see also note 12)	16785	141	-34	-3	16889
Extending Discipleship, Exploring Vocation (EDEV)					
To fund individual exploration of vocation and discipleship training of lay people	13922		-690		13232
Ministerial Training Fund					
To fund training and ongoing development of ordained	10369	4539	-5604		9304
Rural Chaplaincy Fund					
Rural chaplaincy project	13260	9100	-4333		18027
Youth Fund					
Support youth work and young people in ministry	480		-250	-230	0
Total Restricted Funds	86568	39516	-21674	51	104461

The general fund of £679,606 includes £261,189 as a result of the uplift in the Manse valuation when the property was revalued on 31 August 2015.

16 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the end of the year to 31 August 2020 . (Also none at the end of the previous year).

17 Connected organisations and related parties

All of the District trustees are members of both a Methodist church and Circuit within the District and may be trustees in those organisations.

Connected organisations include the Methodist Connexion, Circuits and churches within the District, other Methodist Districts within the United Kingdom, CFB, and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the Plymouth & Exeter Methodist District has no significant influence over them, nor they over the Plymouth& Exeter Methodist District. They are therefore not considered related parties.

There were no related party transactions.

18 Volunteer Contributions

Every entity within the Methodist Church in the United Kingdom is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the church. In the District this contribution is principally serving on committees that deal with mission, manses, finance, policy, property, grants, training, discernment and development. We are grateful to all our volunteers for their help and commitment.

19 Post Balance Sheet events

At the date of signing these accounts there is some uncertainty throughout the financial sector due to the actions taken to limit the spread of the Covid-19 virus. The trustees of the District are aware of the problems this may cause the churches and Circuits who financially support this charity. Currently there are no indications from Circuits that the assessments, which support the general activities of the district, will not be met in full to the end of 2020/21

The district also holds sufficient designated funds to support their project workers for at least 12 months and sufficient reserves to fund the general expenditure for at least six months. The Trustees cannot say how long the current situation will continue, but hope it will not be more than six months. They will be keeping this under review, as will all the churches, Circuits and other entities that make up the Methodist Connexion.