

Annual Report of the West Cornwall Circuit 2019-20

Introduction

The West Cornwall Circuit was formed in September 2018 when the six churches of the former St Ives Circuit joined with the twelve churches of the former West Penwith Circuit. In the first year there were inevitable challenges faced in amalgamating two sets of accounts, different personnel, and new ways of working with more churches and over a wider area. During this second year, the new circuit began to settle down to new working patterns and relationships.

Charity details

Full Name of Charity: West Cornwall Methodist Circuit

Registration Charity Number: 113569

Date of registration: 27th April, 2010

Main communication address: Circuit Office, The Centre, Chywoone Hill, Newlyn, Penzance TR18 5AR

The members of the West Cornwall Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Full membership is shown as Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers
Revd Dr Alastair Bolt
Revd Edwin Myers
Deacon Stephen Richardson

Circuit Stewards
Mrs Linda Stevens
Mr Jeremy Drew
Mrs Nicola Jones
Miss Karen Curnow

Administrator: Mrs Alison Gunderson

Treasurer (officer overseeing the day to day financial management and accounting for the circuit):
Mrs Linda Stevens

Investment Bankers
Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Current Account
Lloyds Bank plc, PO Box 1000 BX1 1LT

Independent Examiner
Mr Anthony Rowe, Benoni, Steeple Lane, St Ives TR26 2AY

Solicitor
Mr David Lush, CVC Solicitors, Unit N, Questmap Business Park,
Longrock, Penzance TR20 8AS

Structure, Governance and Management

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

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

The circuit relies on the Connexional Team at Methodist Church House, 25 Marylebone Road, London NW1 5JH to provide guidance on changes that could affect the Circuit.

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting.

Aims and organisation

The Circuit policy is to grow the church through vibrant evangelical worship, contemporary outreach, creative fellowship and Spirit-filled servanthood, so that more people will commit themselves to Jesus Christ and become mature disciples.

The Charity's objective is to act as a Resource provider for the Methodist Church within the area around Penzance, St Just and St Ives. Our governing document, *The Constitutional Practice and Discipline of the Methodist Church*, states that:

"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 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"

"The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions."

Brief financial review of the year

Income trends

Circuit income is primarily drawn from the assessment paid by the circuit churches, levied in proportion to their size. West Cornwall Circuit was formed in 2018 by the union of two former circuits, which had different views on assessments. Until equalization is reached, the churches of the former West Penwith Circuit will have their contributions increased by 3% annually, and the former St Ives Circuit churches by 10% annually. A grant of £22,207 spread over 4 years will partially cover the shortfall.

The rental income relates to the former St Ives manse which is not currently needed for staff accommodation.

Expenditure trends

Stipend expenditure has increased each financial year in line with conference approved increases, and the administrator's salary is increased by the same percentage.

22% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

The other expenditure during 2019-20 includes running costs for administration and travel, and the maintenance of our manses.

Fund balances

As at 31 August 2020 the net current assets of the Circuit were £394,016, giving just under two years cover for expenditure.

Plans for 2020-21

Circuit financial plans for the coming year have been prepared on the basis that there remain two full-time presbyters, one full-time deacon and a part-time administrator, taking into account cost of living rises in stipends. Money will be set aside for further maintenance and renovations of the manses, and for removal costs in anticipation of a change of minister in August 2021.

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 Circuits, for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by the Circuit. 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 Circuit's 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.

Reserves Policy

The Reserves Policy for the Circuit is contained in Appendix B.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Public Benefit

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

Trustee Training

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

Related Parties

The Circuit is part of the Cornwall District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit:

Chapel Street, Penzance	Centenary, Newlyn	Bible Christian, St Ives
High Street, Penzance	Trinity, Newlyn	United, St Ives
Drift	Escalls	Hellesveor
Gulval	Mousehole	St Erth
Madron	St Buryan	Chy an Gweal
Wesley Rock, Heamoor	St Just	Carbis Bay Wesley

Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The West Cornwall Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches.

The West Cornwall Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Covid-19 Impact and response.

The COVID related restrictions have curtailed many of our usual activities this year.

The circuit purchased a Professional Zoom licence, for use by the circuit and its churches. We have held many of our services and meetings online, posted sermons on YouTube and made greater use of social media.

When restrictions have allowed, worship has been held in many of our circuit churches adhering to current restrictions and regulations and following the guidance of the Methodist Church.

When the circuit office was closed, administration work was carried out remotely.

Approved by the West Cornwall Circuit Meeting held on Tuesday 18th May, 2021.

Signed:

A handwritten signature in black ink, appearing to read 'A/C Bolt', with a horizontal line underneath the name.

Revd Dr Alastair Bolt
Superintendent Minister and Chair of Trustees

Appendix A

Trustees of the West Cornwall Circuit

Revd Robert Amess	Mrs Marjorie Kells
Miss Sylvia Anstiss	Revd Marion Lumbers (from 18/09/2019)
Mr John Bennetts	Mrs Susan Major
Mrs Mary Bennetts	Mrs Jacqueline Meyers
Mr George Bodilly	Mr Stuart Meyers
Revd Alastair Bolt (until 21/06/2021)	Mr Michael Millichamp
Mr Andrew Care	Mrs Anna-Lena Mitchell
Mrs Joyce Cargeeg	Mr Edwin Murley
Mrs Shirley Cary (until 04/05/2021)	Revd Edwin Myers
Mrs Brenda Clarke	Mr Edward Paynter
Miss Miriam Cox	Mrs Amanda Pearce
Miss Brenda Crowder	Mr Joel Perkin
Miss Karen Curnow	Mr David Peters (from 18/09/2019)
Mr James Curry (to 25/02/2020)	Mrs Mary Prescott
Mr Jeremy Drew	Miss Morwenna Richards (until 28/02/2020)
Mrs Elizabeth Eddy	Deacon Stephen Richardson
Mrs Mary Eddy	Mrs Bronwen Rowland
Mrs Christine Gendall	Mrs Georgina Salmon (until 19/09/2019)
Mr Leslie Gillard (until 3/11/2020)	Mr Godfrey Stevens
Mrs Alison Gunderson	Mrs Linda J Stevens
Mr Clive Harrold	Mrs Linda M Stevens
Mrs Jennifer Harrold	Mrs Valerie Stevens (until 15/04/2021)
Mr Peter Harvey	Mr Paul Symons
Mrs Vivienne Hocking	Mrs Jeanne Taylor
Mr Desmond Hosken	Mrs Alison Wallis
Mr Anthony Jasper	Mr Michael Williams
Mrs Nicola Jones	

RESERVES POLICY of

West Cornwall Circuit Meeting

1.	General Funds held at Y/E 31/08/2020	£1,688,675
2.	Restricted Funds held “	£862
3.	Endowment Funds held “	£NIL

4. **Reserves policy for General Funds**

General Funds consist of Property £1,295,520

Designated	£34,375 - designated for manse maintenance	
CMTF and general	£393,155 –2 years withdrawals for Deacon's stipend etc	70,000
	6 months expenditure	120,000
	DAF levy and admin	8,298
	Balance	156,405

Beyond current commitments listed above, the remaining £156,405 is held with a view to the future. It is almost inevitable that some of our churches will close in the relatively near future, and from experience we know there follow considerable but often unpredictable costs to the circuit, paying for necessary repairs, surveys, legal fees and insurances while the future of the building is decided. It is estimated that £40,000 may be needed to cover such eventualities.

In 2015 the circuit received a grant of £16,000 from Historic England for roof repairs to the closed chapel at St Levan. Having sold the building, we are no longer fulfilling the terms of the grant. It is not thought very likely that they will now ask for the money to be returned, but it remains a possibility. £16,000 is therefore held in reserve against that eventuality.

With small and ageing congregations in a relatively poor part of the country, we are unable to raise sufficient money through the assessment to fund the staffing and ministry we need in a circuit with churches spread over a wide area. We currently have budgeted to pay the stipend of a third minister until 2023 from our reserves, rather than increasing the assessments. The result of the vote at the 2021 conference on The Marriage and Relationships Report may result in reduced membership of some of our churches, affecting their ability to raise assessments. Mindful of these concerns, we have decided that it is prudent to hold the remaining funds in reserve so that the circuit can continue to fund staffing and ministry beyond 2023.

5. **Policy for Restricted Funds**

£862 balance of grant received for report into the future of endangered listed buildings.

Approved by the West Cornwall Circuit Meeting on 18th May, 2021

Signed:



Mrs Linda Stevens, Treasurer



Revd Dr Alastair Bolt, Superintendent Minister and Chair of Trustees

THE METHODIST CHURCH REPORT AND ACCOUNTS

for the year ended 31 August 2020

West Cornwall Methodist Circuit

Cornwall District

Circuit no 12/09

Registered Charity - Charity Registration number

1135689

Ministers:

Revd Alastair Bolt

Revd Edwin Myers

Deacon Stephen Richardson

Circuit Stewards:

Miss Karen Curnow

Mr Jeremy Drew

Mrs Nicola Jones

Mrs Linda Stevens

Treasurer:

Mrs Linda Stevens

West Cornwall Methodist Circuit

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

	Notes to the accounts	Unrestricted funds £	CMTF (Unrestricted) £	Designated Funds	Restricted Funds £	Total £	2019-20 £	Total 2018-19 £
Income and Endowments from:								
Donations	4					-		275
Grants		5,000	-	-	-	5,000		7,207
Charitable activities								
Assessments or share		163,565	-	-	-	163,565		157,112
Other	5	2,634	-	-	-	2,634		2,321
Other trading activities	6							
- Lettings		15,600	-	-	-	-		15,600
Investments	7	1,246	2,300	-	-	3,546		3,303
Surplus on sale of fixed assets						-		52,151
Total		188,045	2,300	-	-	190,345		237,969
Expenditure on:								
Stipends, salaries, NIC & Pension costs	9	118,626	-	-	-	118,626		114,168
District Assessment		7,845	-	-	-	7,845		8,400
Methodist Church Fund		30,627	-	-	-	30,627		29,044
Telephone & travel		1,426	-	-	-	1,426		6,373
Insurance, utilities, etc		12,570	-	-	-	12,570		12,997
Maintenance on manse		634	0	28,166	-	28,800		47,107
Expenditure on other Circuit property		2,240	-	-	-	2,240		4,270
Other Expenditure		14,729	565	757	-	16,051		24,594
Connexional Property Fund Levy		-	-	-	-	-		85,566
Contributions to District Advance Fund		-	12,426	-	-	12,426		7,277
Total		188,697	12,991	28,923	-	230,611		339,796
Net income/(expenditure)		(652)	(10,691)	(28,923)	-	(40,266)		(101,827)
Transfers between funds	14	30,583	(64,000)	33,000	417	-		-
Sub Total		29,931	(74,691)	4,077	417	(40,266)		(101,827)
Other recognised gains / (losses):								
Gains/(Losses) on investment assets		(1,999)	-	-	-	(1,999)		(320)
Net movement in funds		27,932	(74,691)	4,077	417	(42,265)		(102,147)
Reconciliation of funds:								
Total funds brought forward		1,414,630	282,352	34,375	445	1,731,802		1,833,949
Total funds carried forward		1,442,562	207,661	38,452	862	1,689,537		1,731,802
For information only Money received and passed on to External Organisations								
Balance brought forward from last year						-		-
Offerings/Gifts - received for External Organisations						491		2,254
Offerings/Gifts - passed to External Organisations						491		2,254
Balance carried forward						-		-

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West Cornwall Methodist Circuit
Balance Sheet as at 31 August 2020

		Unrestricted	Circuit Model Trust Fund (Unrestricted)	Restricted	Designated Funds	Total 2019/20	Total 2018/19
		£	£	£	£	£	£
Tangible Fixed Assets							
	Notes						
Land & Buildings	10	1,295,520	-	-	-	1,295,520	1,295,520
Total fixed assets		1,295,520	-	-	-	1,295,520	1,295,520
Current Assets						-	
Debtors and Prepayments	12	24,564	-	-	-	24,564 ✓	9,846
Other						-	
Trustees for Methodist Church Purposes deposits	11	31,527	207,661	-	-	239,188 +	315,290
Central Finance Board Deposits		105,267	-	-	38,452	143,719 +	94,438
Cash at Bank and in hand		22,641	-	862	-	23,503 +	58,418
Total current assets		184,000	207,661	862	38,452	430,974	477,992
Creditors and Accruals (due in under 1 yr)	13	36,958	-	-	-	36,958 ✓	41,711
Net current assets (liabilities)		147,042	207,661	862	38,452	394,016	436,281
Total assets less current liabilities		1,442,562	207,661	862	38,452	1,689,536	1,731,801 ✓

Notes to the Accounts for the year ended 31.8.2020

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2 Funds

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

3 Accounting policies

Basis

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

Income Recognition

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

Resources Expended

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

VAT

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

Tangible fixed assets for use by the Circuit

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 2011 deemed values or actual purchase cost. 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.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors relate to the payment of the September stipend in August and assessments due.

Creditors and Accruals

Accruals are for the 1st quarter assessment of 2019/20 received in August 2020 from the circuit churches.

West Cornwall Methodist Circuit

Notes to the Accounts for the year ended 31.8.2020

	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	2020 Total	2019 Total
	£	£	£	£	£	£

4. Donations

Donations	-	-	-	-	-	275
Total	-	-	-	-	-	275

5. Charitable activities - other

Charitable activities - Levy Refund	-	-	-	-	-	2,321
Total	-	-	-	-	-	2,321

6. Other trading activities

Lettings Bedford Road Manse	15,600	-	-	-	15,600	15,600
Total	15,600	-	-	-	15,600	15,600

7. Investment income

Central Finance Board	1,246	-	-	-	1,246	1,026
Trustees for Methodist Church						
Purposes	-	2,300	-	-	2,300	2,277
Total	1,246	2,300	-	-	3,546	3,303

8. Payment to Trustees

All of the Ministers and the Circuit Administrator are members of the Circuit meeting and are accordingly Managing Trustees of the charity, therefore all remuneration disclosed in Note 9 has been paid to Trustees of the

	2020	2019
Number of trustees who were paid expenses	6	11
Expense payments primarily relate to reimbursement for travel, stationery and postages.		
Total amount paid	£ 4,417	£ 7,844

9. Payments of Stipends, Salaries, NIC and Pension Contributions

Staff Costs paid during the year were:

	£	£
Gross wages, salaries and allowances	90,164	83,097
Employer's National Insurance costs	7,649	6,753
Pension costs	20,813	13,426
Total staff costs	118,626	103,276

Average number of staff employed during the year were:	4	4
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There is no accrual for holiday pay as it is immaterial. All staff are paid at or above the living wage.

West Cornwall Methodist Circuit

Notes to the Accounts for the year ended 31.8.2020

10 Tangible Fixed Assets

Cost or valuation

	Manses	Total
	£	£
Balance brought forward	1,295,520	1,295,520
Additions	-	-
Revaluations (+/-)	-	-
Disposals (-)	-	-
Balance carried forward	1,295,520	1,295,520

11 Investments

The funds that support the Circuit Model Trust Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Notes to the Accounts for the year ended 31.8.2020

12. Analysis of current assets

Debtors and prepayments

Pre paid stipends
Assessments due
Total debtors and prepayments

	2020	2019
	£	£
Pre paid stipends	8,916	8,680
Assessments due	15,648	1,167
Total debtors and prepayments	24,564	9,847

Analysis of cash at bank

Bank balance held in Lloyds TSB
Bank balance held in Central Finance Board
Total Cash and Bank

Bank balance held in Lloyds TSB	23,503	58,418
Bank balance held in Central Finance Board	143,719	94,438
Total Cash and Bank	167,222	152,856

13. Analysis of current liabilities

Assessments received in advance
Other Creditors
Total Current Liabilities

Assessments received in advance	35,375	33,351
Other Creditors	1,583	8,359
Total Current Liabilities	36,958	41,710

14. Capital Commitments and Contingent Liabilities

At the 31st August 2020 the Circuit had no capital commitments. (2019 no capital commitments.)

No Contingent liabilities were identified at 31st August 2020 or 31st August 2019.

West Cornwall Methodist Circuit

Notes to the Accounts for the year ended 31.8.2020

15. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance £	Income £	Expenditure £	Transfers £	Gains/losses on Investments £	Closing Balance £
General	1,414,630	188,045	188,697	30,583	(1,999)	1,442,562
CMTF (Unrestricted)	282,352	2,300	12,991	(64,000)	-	207,661
Totals	1,696,982	190,345	201,688	(33,417)	-1,999	1,650,223

Restricted Funds

Restricted Fund Name	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £	Purpose of the fund
Tregerest Graveyard	(417)	-	-	417	-	Maintenance
Grant	862	-	-	-	862	Survey Costs
Totals	445	-	-	417	862	

As no donations had been received during the year for Tregerest Graveyard, the deficit balance has been transferred to Unrestricted funds and in future the expenditure will be taken from this fund

Designated Funds

Designated Funds Name	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £	Purpose of the fund
Manse repairs	34,375	-	28,923	22,000	27,452	Maintenance
Removals	-	-	-	2,000	2,000	Removal costs of ministers
Technology in worship	-	-	-	9,000	9,000	Grants to churches for costs of technology in worship
Total	34,375	-	28,923	33,000	38,452	

The reasons for the transfers between funds were as follows:

£64,000 was transferred from TMCP to the General Fund as a contribution to ministry costs, to improve technology for use in worship and to cover possible cash flow problems during the pandemic.

£22,000 was transferred from Unrestricted Funds to Designated Funds for Manse Repairs.

£2,000 was transferred from Unrestricted Funds to Designated Funds for Removal Costs for Staff.

£9,000 was transferred from Unrestricted Funds to Designated Funds for Grants to churches for costs of technology in worship

**West Penwith Methodist Circuit
DECLARATIONS**

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2019 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of Treasurer Linda Stevens Date 27.03.2021

Name of Treasurer Linda Stevens

Address 5 Sona Merg Close, Heamoor, Penzance

Presentation to the Circuit Meeting for approval.

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the Circuit Meeting at its meeting on .

and were approved.

Signature of the Chair of the meeting A/C Bolt

Name of the Chair of the meeting Revd Alastair Bolt

Date 18.05.2021

Independent Examiner's Report to the Trustees of the

West Penwith Methodist Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2020

Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2016 present a true and fair view of the Circuit'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 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

** Please delete or circle as appropriate*

West Penwith Methodist Circuit
Accounts for the year ended 31st August 2020

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 presented 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

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(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.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

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

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

Name of independent
examiner

ANTHONY ROWE

Signature of independent
examiner



Relevant Professional qualification of independent examiner

RETIRED BANK MGR. - A.C.I.B.

Address

BENONI, STEEPLE VANE
STIVES TR26 2AY

Date

1/5/21

West Penwith Methodist Circuit
Accounts for the year ended 31st August 2020

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 presented 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

In connection with my examination, no matter has come to my attention (other than as disclosed below*)

(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.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or


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

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

Name of independent
examiner

ANTHONY ROWE

Signature of independent
examiner



Relevant Professional qualification of independent examiner

RETIRED BANK MGR - A.C.I.B.

Address

BENONI, STEEPLE LANE
ST. IVES TR26 2AY

Date

1/5/21