

Lincolnshire Methodist District Trustees Annual Report for the year ended 31st August 2021

Objectives and Activities

Lincolnshire Methodist District (the District) exists to advance the mission of the Methodist Church throughout the majority of the geographic county of Lincolnshire and the areas of North Lincolnshire and North East Lincolnshire (hereafter known as Lincolnshire) by providing support for the ten circuits in line with the Connexional priorities. The District comprises 128 local Methodist churches grouped into ten circuits served by a ministerial team of some 28 ordained ministers plus a number of part time active retired ministers, lay workers and volunteers.

The District is led by a full time District Chair working with a personal assistant, a safeguarding officer, synod secretary and district officer. In addition, a large number of voluntary officers, including a district steward, support the work of the district.

The District Synod, which met twice during the year, sets the policy for the District, serving as a link between the Methodist Conference and the Connexional team on the one hand and the circuits and local churches on the other. It has oversight of all District affairs, formulating and promoting policies, through its various officers and committees to assist the mission of the Church, to give inspiration to the leaders in the circuits and to ensure the interrelation of all aspects of the Church's life throughout the District.

The day to day work of the Synod is carried out by the District Council who are the trustees of the charity registered with the Charity Commission. As a registered charity, the District takes seriously its responsibilities to the Charity Commissioners and adheres to their guidance concerning public benefit in relation to charitable objectives.

2. Achievements and Performance

The year 2020/2021 will be remembered for the Covid 19 pandemic. Churches experienced periods of closure and the cessation of all activities in person followed by a gradual return to more familiar ways of meeting and working. The District responded by changing to online meetings, events and worship, and in many instances these have proved to be very fruitful, engaging greater numbers of people than would usually meet face to face and benefiting from input from guest speakers from around the country and even the globe!

The launch of the District's new vision statement "Faithful and True – Beyond 2020 Vision" was delayed until September 2021. Despite being drafted in a different context prior to the pandemic the eight priorities are still highly appropriate and relevant.

The following activities took place during the year:

- Three new ministers were welcomed to the District in September 2021 with their induction to the District taking place online. A further three new ministers were identified in the stationing process in the autumn of 2020 ready for arrival in the District in September 2021
- The local church pastor scheme underwent a thorough review. A new training course was delivered by ministers and lay staff resulting in the commissioning of one new local church pastor. Others took part in the course to support the candidate and to benefit from continuing training and development.
- The Lincolnshire Community Healthcare Chaplaincy project re-started with chaplaincy volunteers starting to take appointments via telephone calls instead of in person at the GP Surgery. The chaplaincy volunteers were provided with some

training on listening skills to help equip them for this new experience. Not all chaplaincy volunteers were able to re-start via the telephone. A further training session took place on responding well to bereavement.

- The President of the Methodist Conference paid a “virtual” visit to the District in November taking part in online meetings with chaplains in agriculture and healthcare and the local church pastors. He led a district service which was broadcast live online.
- An extensive programme of safeguarding practice workshops took place over two weeks in October engaging with over 100 people in 33 workshops on 19 topics. Total attendance was 541. Another programme of topical safeguarding sessions took place in March. Over 120 people attended a total of 597 sessions on 13 different topics. The workshop programme resulted in the development of new District policies and good practice guidance on topics such as lone working, dementia, loneliness, giving references and how to report incidents to the Charity Commission.
- Building work finished at the Little Retreat at Lea.
- District worship services were broadcast live online for Christmas and Holy Week and to celebrate the contribution of local preachers.
- A consultation on the topic of marriage and relationships, postponed from last year, took place online in preparation for debates and votes at Synod and Methodist Conference.
- The two District synods met online and included the above debate and vote and also a vote to reappoint the Chair of District for a further period after the current period of appointment.
- District representatives attended a series of meetings with their counterparts in neighbouring districts to start to explore how closer working across the region might work.
- In response to serious concerns about food poverty and particularly availability of food for children in school holidays an emergency welfare fund was set up. Churches can apply for small grants for emergency purposes with a quick turnaround time between application and receipt of a grant.
- It was with regret that District Council approved the closure of 7 local churches during the year.
- Retreats for ministers and lay people were unable to take place in person due to Covid 19 lockdowns so alternative arrangements were made online.
- Circuit representatives met to start to consider how they can work more closely together in the future.
- The District agricultural chaplain was joined by three part-time, ecumenical, chaplains to minister to the agricultural community. District representatives took part in an ecumenical group set up to provide an endowment fund to secure the future of the chaplaincy into the future.
- A programme of topical talks/discussions took place under the title of “60 minutes at noon” drawing in national and international speakers.
- Monthly Insight meetings for study and fellowship took place on line and attracted larger numbers of people who were able to attend as they didn’t have to travel. Others are looking forward to meeting in person again.
- A “digital church working group” was set up.
- Each church was provided with a poster to display at Advent and Easter. These contained a message for the season.
- The Deacon appointed as youth enabler for the District undertook a survey of youth work, became the District Ambassador for 3 Generate and the Messy Church regional co-ordinator. A youth work strategy was adopted at the Synod in September 2021. A vision day was planned.
- Grants for property, projects and personnel in churches or circuits were agreed by the District Resourcing Mission Group.

- The Safeguarding Officer supported many individuals and churches with various safeguarding cases. Sadly the number of safeguarding cases has increased during the pandemic

2.1 Plans for future years

The new statement "*Faithful and True: Beyond 2020 vision*" was launched at Synod in September 2021. The eight priorities will be the focus of work and funding in the coming years.

3. Financial Review

During the year the District received total income of £243,191 (2019-2020: £211,176) and dispersed £227,063 (2019-2020: £238,053), resulting in a surplus of £16,128 (2019-2020 deficit of £27k). Total reserves carried forward are £353,669 (£230k in 2011) and, as a result, the unrestricted readily available reserves total £72,809k (2019-2020: £65k) and restricted reserves total £43,873 (2019-2020: £42k) excluding the restricted District Advance Fund.

The trustees of the District have every reason to believe that the District is a going concern, principally because Circuits continue to meet their assessments and the District has adequate reserves to cover any shortfall in anticipated income. There are no subsidiary undertakings. Trustees do not foresee any factors that will significantly affect the financial performance or position in the next few years however some circuits may struggle to meet their assessments due to the reduction in giving at church level as a result of Covid 19 and so this will be kept under review.

The District continues to hold one freehold property which is the Chair's Manse in Lincoln.

The District has the following principal sources of income:

- Assessments on Circuits within the District.
- Distribution from the Connexional Priority Fund
- Levies on the Circuit Model Trust Funds of Circuits within the District
- Interest on funds invested

These sums are used to administer the District and to provide grants to circuits, churches and individuals in the District so that they may embark on or continue with projects that fulfil the mission of the District.

Methodist Ministers' Pension Fund

Trustees are aware that the Methodist Ministers' Pension Scheme is treated as a group defined benefit plan. The net defined benefit cost is recognised by the sponsoring entity, The Methodist Church in Great Britain, as there is no contractual agreement or stated policy for charging the net defined benefit cost to individual entities, such as the District. The District recognises a cost equal to its contributions payable for the period. Further details in respect of these pension arrangements are disclosed in the accounts of The Methodist Church in Great Britain.

3.1 Investment Policy and Performance

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 and for all large (over £20k) bequests and for the proceeds of sale of any property formerly owned by districts. 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 District Trustees' investment policy is aligned with that of the Central Finance Board (CFB) and TMCP because these organisations take into consideration the social, environmental and ethical considerations, both negatively and positively in establishing investment policy.

Short term deposits are lodged directly with the CFB and attract rates of interest comparable to the rest of the market.

There are no bench marks for the expected returns 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. The total return achieved on the funds invested with the CFB was between 0.01% and 0.7% with an average monthly rate of 0.13% for the year.

3.2 Reserves Policy

This Reserves policy relates to the funds operated by the Trustees of the Lincolnshire Methodist District (the District). A bank current account is operated for the District expenses fund, and money not immediately required is placed on deposit with the Central Finance Board of the Methodist Church (CFB).

UNRESTRICTED FUNDS

General (District Expenses) Fund

This Fund receives income from Circuit assessments and bank interest and is used for general expenses of the District. The aim of the Trustees is to hold sufficient readily available funds to cover at least two quarters expenditure (2021-2022: approx. £50,000), in case circuits fail to pay their assessments on time. Accordingly, the Trustees consider that the balance of £68,289 in hand at 31st August 2021 is adequate.

District Advance Fund - Trust No.16017

This Fund is held with The Trustees for Methodist Church Purposes in its Trustee Interest Fund. The use of the Fund is regulated by Standing Order (SO) 963 of the Methodist Church, where its purposes are restricted to the support of personnel serving in the District or any of its circuits, for property schemes approved under SO 93 and where applicable SO 931, and for ecumenical work. The District has also decided that grants should only be given if the relevant scheme is shown to be for, or to assist, mission work and is in accordance with its vision statement.

The Fund is administered on behalf of Synod by the District Resourcing Mission Group, and derives its income from an annual levy on Circuit Model Trust Funds within the District, an annual allocation from the Connexional Priority Fund and interest on funds held awaiting distribution. The aim is to hold sufficient reserves to cover grants already awarded for payment in subsequent years in order to comply with "The Statement of Recommended Practice" relative thereto. At 31st August 2021 the balance in hand was £127,868, an excess of £6,627 over contingent liabilities for grants promised for future years of £121,241.

DESIGNATED FUNDS

Chair's Manse Fund

This fund, held on deposit with CFB, receives transfers from the General Fund and interest on the funds deposited and is designed to meet exceptional expenditure incurred on the Chair's manse. The balance of £14 is considered inadequate and should be built up to a target of £15,000 in order to be available for planned maintenance in coming years.

Relocation Fund

This fund, held on deposit with CFB, receives transfers from the General Fund and interest on the funds deposited and is designed to accumulate funds towards the future cost of relocating a new Chair of District. The cost of the next relocation of a District Chair is unknown however it is considered prudent to increase the current balance of £3,535 to a target reserve of £4,500.

District Officer Fund

During the year 2020-2021 £10,000 was transferred to the general fund to meet general running costs. The balance of £2,691 as at 31st August 2021 is held on deposit with CFB and receives interest on the funds deposited. The costs relating to the District Officer are now part of the general budget and so it is not considered necessary to keep this fund. The fund will therefore be expended during the year 2021/22 and closed.

Training New Ministers

This fund, held on deposit with CFB and receiving interest on the funds deposited, is to be used for training new ministers. At 31st August 2021 the balance in hand was £172. It is not considered necessary to fix a reserve.

RESTRICTED FUNDS

District Benevolence Fund (Wellbeing)

This fund, which receives interest on funds held on deposit with CFB, is used to support active and supernumerary ministers and widows at the discretion of the Chair of the District. There was no expenditure during the year. The balance of £2,032 at 31st August 2021 is considered low and so the fund should be built up over the coming years. Circuits are to be asked to contribute to this fund in the future in order to support the ongoing wellbeing of ministers and lay officers. The target is £5,000.

Youth and Children's Bursary Fund

The terms of this fund were amended slightly at the Synod in April 2021. The purpose of this fund, which receives interest on funds held on deposit with CFB, is to assist financially:-

- a) individual leaders to attend a courses or conference which will have some direct benefit to them and to their work amongst children and young people;
- b) individual young people to attend a course, conference, or special youth event.
- c) or by the provision of other resources, new and existing work amongst children and young people within the District, where little other support is available.

It is not considered necessary to fix a reserve, as the balance of £6,487 at 31st August 2021 is considered sufficient for the foreseeable future.

Agricultural Chaplaincy

This fund is specifically for the work of the Agricultural Chaplaincy and is held within a District Central Finance Board deposit account. It was received following the closure of another related organisation. The balance at 31st August 2021 was £10,838 and this will be used over the next few years alongside internal and external grants which will need to be sought to fund the agricultural chaplaincy annual costs.

Lincolnshire Community Healthcare Chaplaincy

Funds within this reserve held with the Central Finance Board are used to fund the work of the Lincolnshire Community Healthcare Chaplaincy. The balance on this fund on 31st August 2021 was £15,015. A reserve has not been set however the budget for this project will determine the fundraising needed to increase the available funds to support this work.

Emergency Welfare Fund

This fund was created during 2020-2021 using a grant of £10,000 from the District Advance Fund. The purpose of the fund is to be able to respond quickly and flexibly, via churches, to situations of emergency need in the community. The balance at 31st August 2021 was £9,500 and it is not considered necessary to fix a reserve.

Summary

We have considered the District Mission Policy and have decided that we have sufficient reserves in hand. Should our reserves fall below expectations we would firstly seek to reduce expenditure and, failing that, would seek to increase income from other sources to restore the reserves to an acceptable level.

This Reserves Policy was adopted by the District Trustees on 13th December 2021

3.3 Collaborative arrangements with connected charities

The District's main source of funding was the assessments obtained from each Circuit within the District. Assessments are determined annually by the District in consultation with circuits. Offers are made by each circuit in order to meet the financial requirements of the District. This sum amounted to £95,424 (2019-2020: £62,661).

The District also obtained from each Circuit with a reserve, known as a Circuit Model Trust Fund (CMTF), a levy based on the size of the Circuit's CMTF at the start of the Connexional year (1st September). In 2020-2021 this sum was £57,230 (2019-2020: £63,172) and was credited to the District Advance Fund. A Connexional contribution from the Connexional Advance and Priority Fund of £37,722 (2019-2020: £21,077) was also received into the District Advance Fund for distribution via grants.

The District holds no funds as custodian trustee. It does, however, receive each quarter from Circuits within the District the Circuits' contributions to the Methodist Church Fund (MCF). These sums are collected as agent for the MCF and are passed to the MCF later in the same quarter. Funds received by the District as agent are not recognised as income or as an asset in the financial statements because the funds are not within its control. No fee is earned in respect of this agency arrangement and the District incurs no cost through this arrangement.

4. Trustees Responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the District's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

- selected suitable accounting policies and applied them consistently using the accruals method
- made judgements and estimates that are reasonable and prudent
- followed applicable accounting standards including the FRSSE
- prepared the financial statements on the going concern basis
- prepared accounts to comply with the Charities SORP 2015

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District and which enable them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the District and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the District's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

4.1 Risk

The District is largely risk averse, but, especially in making grants to entities embarking on new and imaginative initiatives, the District is prepared to underwrite considered risks.

The Risk Register wasn't reviewed during the year 2020-2021 so this will be brought to a forthcoming meeting. Informal risk assessment is ongoing in conversation as we consider reducing staffing levels across the district or circuits facing financial difficulties.

5. 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 9th February 2010.

5.1 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 governing body for all Methodist churches.

1. Overall control rests with the Methodist Conference.
2. The Connexional office implements decisions made by Conference and is also responsible for 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 looks to the circuits for implementation of district policy and Connexional initiatives with authority delegated to the circuit meeting for certain matters.
5. The circuit meeting looks to church councils for local implementation by the presbyter, the church stewards, and other officers, and authority is delegated to church councils as managing trustees.

5.2 Purpose of the District

The District is an expression, over a wider geographical area than any circuit, of the Connexional character of the church.

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

- the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and
- any charitable purposes for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church, and
- any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- 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 Lincolnshire:

- By providing support for circuits in matters of mission, administration or ministry
- By offering to circuits resources of finance (grants), personnel and expertise
- By facilitating District-wide initiatives, events, worship and training opportunities.

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

The members of the district policy committee (known in this District as District Council) are appointed as trustees annually 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 District Council. Nominations to fill vacant positions are brought to synod for approval. Trustees may be either ministers or lay people attending churches in the area covered by the District.

The District Council traditionally met four times a year in person however since March 2020 and the introduction of Zoom facilities it has met much more frequently but for shorter amounts of time. There were eleven meetings during 2020-2021 enabling the District Council to make more timely responses. Its remit includes the oversight of the work of the District Resourcing Mission Group, finance, property, safeguarding, authorisations to preside at communion, extensions to local preacher training, chaplaincy projects, sabbaticals, manses, lay employment, district youth and children's work and appointments. It also links with the Eastern Region of the Methodist Church Learning Network; one of the Learning Network's officers attends meetings of the District Council.

5.4 Responsibility of the District Council

The responsibility of the District Council is:

1. to formulate and promote policies which will advance the mission of the Church in the circuits and local churches and, in particular, to supervise the use of resources of personnel, property and finance and to assist local churches and circuits having exceptional problems
2. to encourage inter-circuit and ecumenical co-operation
3. to act in an executive capacity in matters remitted to the council by the synod
4. to keep within its purview all District concerns not dealt with elsewhere
5. 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
6. to be aware that the stipend of the Chair of the District is set by the Methodist Conference with all expenses met by the District
7. constantly to be aware of the public benefit guidance issued by the Charity Commission

6. Reference and Administrative Details

6.1 Name of the Charity

Lincolnshire Methodist District

6.2 Charity Registration Number

1134228, Registered in England and Wales

6.3 Principal Office

Methodist District Office
Office 6, 72a Newark Road
Lincoln
LN5 8PY

6.4 Chair of the District

Rev Bruce D Thompson

6.5 Secretary of the Synod

Mrs Sue Brumpton

6.6 Assistant Secretary of the Synod (Presbyteral)

Rev Angela Long

6.7 Acting District Treasurer

Mr Richard Wills

6.8 Chair's PA and District Officer

Mrs Alison Godfrey

6.9 Independent Examiner

Capella Bookkeeping Ltd

6.10 Names of Trustees

The following served as trustees throughout part or all of the year 2020-2021 or were trustees at the time of this report being approved:

Rev Bruce Thompson (Chair)
Rev Jade Bath (appointed 1.9.2021)
Mrs Sue Brumpton
Rev Louise Carr (stepped down 31.8.2021)
Rev Paul Cockburn (stepped down 31.8.2021)
Rev Helen Hooley (stepped down 31.8.2021)
Rev Angela Long
Mrs Sally-Ann Robinson
Rev Mark Sherman
Rev Alan Swann
Mr Richard Wills

6.11 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

6.12 Investment Managers and Custodian Trustees

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

Approvals

The Trustees' Report and the Financial Statements were approved by the District Council on 13th December 2021 and will be reported to the Synod on 23rd April 2022

Signed on behalf of the District Council, as authorised



Rev Bruce Thompson
District Chair
Date 13th December 2021

Mr Richard Wills
District Trustee
Date: 13th December 2021



**District
Accruals Accounts
2020-21**

**THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2021**

LINCOLNSHIRE	District	District no	17
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Registered Charity - Registration number

1134228

District Chairs

Rev. Bruce Thompson - Chair

Rev Jade Bath - Assistant Chair
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Synod Secretary

Mrs. Susan Brumpton

Treasurer

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

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Total 2020-21 £
Income from						
1 Donations and legacies						0
2 Connexional Advance & Priority Fund			37,722			37,722
3 Income from investments		92	493	21	58	663
Income from charitable activities						
4 Assessments on circuits	2	95,424				95,424
5 From Circuit Model Trust Funds			57,230		10,000	67,230
6 Contribution to the cost of the Chair	3	42,151				42,151
7 Other charitable activities						0
8 Income from other trading activities						0
9 Other income	17					0
Total income		137,667	95,445	21	10,058	243,191
Expenditure						
9 Grants and donations	5	2,533	59,750		1,000	63,283
10 Salaries and associated costs	6	48,650				48,650
11 Cost of the Chair	3	45,113				45,113
12 Property Maintenance	7	14,665				14,665
13 Office expenses	8	39,145	226			39,371
14 Synods, committees, Conference	9	5,367				5,367
15 Training		2,364			300	2,664
16 Professional fees		3,750				3,750
17 Other outgoings	10				3,713	3,713
Total expenditure		161,588	59,976	0	5,013	226,577
Net income/(expenditure) before gains and losses on investments						
		-23,921	35,469	21	5,045	16,614
18 Net gains/(losses) on investments						0
Net income/(expenditure)		-23,921	35,469	21	5,045	16,614
19 Transfers between funds		41,733	-30,000	-9,000	-2,733	0
20 Other gains/(losses)						0
Net movement in funds		17,812	5,469	-8,979	2,312	16,614
Total funds brought forward		279,427	1,158	15,395	41,562	337,541
Total funds carried forward		297,239	6,627	6,416	43,873	354,155

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

	Notes to the accounts	General Fund (Unrestricted) £	District Advance Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Total 2018-19 £
Income from						
1 Donations and legacies		0	0	0	0	0
2 Connexional Advance & Property Fund			21,077			21,077
3 Income from investments		453	1,346	240	266	2,305
Income from charitable activities						
4 Assessments on circuits	2	62,661				62,661
5 From Circuit Model Trust Funds			63,172		20,000	83,172
6 Contribution to the cost of the Chair	3	41,962				41,962
7 Other charitable activities						0
8 Income from other trading activities						0
9 Other income						0
Total income		105,076	85,595	240	20,266	211,176
Expenditure						
9 Grants and donations	5	3,182	56,890	976	3,500	64,548
10 Salaries and associated costs	6	48,031				48,031
11 Cost of the Chair	3	46,930				46,930
12 Property Maintenance	7	14,446				14,446
13 Office expenses	8	34,827	256			35,083
14 Synods, committees, Conference	9	7,781				7,781
15 Training		7,232			3,148	10,380
16 Professional fees		4,194				4,194
17 Other outgoings	10				6,661	6,661
Total expenditure		166,623	57,146	976	13,309	238,053
Net income/(expenditure) before gains and losses on investments						
		-61,547	28,449	-736	6,957	-26,877
18 Net gains/(losses) on investments						0
Net income/(expenditure)		-61,547	28,449	-736	6,957	-26,877
19 Transfers between funds		51,931	-28,000	-20,000	-3,931	0
20 Other gains/(losses)						0
Net movement in funds		-9,616	449	-20,736	3,026	-26,877
Total funds brought forward		289,043	709	36,130	38,535	364,418
Total funds carried forward		279,427	1,158	15,395	41,562	337,541

Balance Sheet as at 31 August 2021

Notes to the
Accounts

General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2021
£	£	£	£	£

Fixed Assets

Tangible fixed assets	11	230,360				230,360
Investment properties						0
Investments						0
Total fixed assets		230,360	0	0	0	230,360

Current Assets

Debtors	12	6,881				6,881
Loans by the District						0
Trustee Investment Fund with TMCP	13		127,868			127,868
Central Finance Board Deposits	14	64,208		6,416	43,873	114,497
Cash at Bank and in hand	14	2,092				2,092
Total current assets		73,181	127,868	6,416	43,873	251,338

Current liabilities

Creditors (due in under 1 year)	15	6,302				6,302
Grants payable in 2021-22			73,241			73,241
Total current liabilities		6,302	73,241	0	0	79,543
Net current assets/liabilities		66,879	54,627	6,416	43,873	171,795

Total assets less current liabilities		297,239	54,627	6,416	43,873	402,155
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Long term liabilities (due after more than one year)						
Grants payable in 2021-22			48,000			48,000
Loans to the District						0
						0
Net assets		297,239	6,627	6,416	43,873	354,155

Funds of the District

General Fund (Unrestricted)	16	297,239				297,239
District Advance Fund (Unrestricted)			6,627			6,627
Designated Funds (Unrestricted)	16			6,416		6,416
Total Unrestricted Funds						310,282
Restricted Funds	17				43,873	43,873
Total Funds		297,239	6,627	6,416	43,873	354,155

Signed

District Treasurer

Balance Sheet as at 31 August 2020

Notes to the
Accounts

General Fund (Unrestricted)	District Advance Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Totals 2020
£	£	£	£	£

Fixed Assets

Tangible fixed assets	11	230,360				230,360
Investment properties		0				0
Investments		0	0	0	0	0
Total fixed assets		230,360	0	0	0	230,360

Current Assets

Debtors	12	7,218				7,218
Loans by the District						0
Trustee Investment Fund with TMCP	13		112,984			112,984
Central Finance Board Deposits	14	47,637		15,395	41,562	104,594
Cash at Bank and in hand	14	2,662				2,662
Total current assets		57,517	112,984	15,395	41,562	227,457

Current liabilities

Creditors (due in under 1 year)	15	8,450				8,450
Grants payable in 2020-21			111,825			111,825
Total current liabilities		8,450	111,825	0	0	120,275
Net current assets/liabilities		49,067	1,158	15,395	41,562	107,182

Total assets less current liabilities		279,427	1,158	15,395	41,562	337,542
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Long term liabilities (due after more than one year)						
Grants payable in 2020-21						0
Loans to the District						0
						0
Net assets		279,427	1,158	15,395	41,562	337,542

Funds of the District

General Fund (Unrestricted)	16	279,427				279,427
District Advance Fund (Unrestricted)			1,158			1,158
Designated Funds (Unrestricted)	16			15,395		15,395
Total Unrestricted Funds						295,980
Restricted Funds	17				41,562	41,562
Total Funds		279,427	1,158	15,395	41,562	337,542

Signed

District Treasurer

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2019 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 applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019) – (the Charities SORP (FRS 102)).

ii Public benefit entity

The Lincolnshire District (hereinafter referred to as "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 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.

vi FRS102 SORP2019

These accounts are compliant with FRS102 and with the FRS102 SORP 2019.

vii 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 Churches or Circuits, 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.

viii 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 District. No attempt is made to measure the value of services donated by volunteers. Details of how the contribution to the cost of the Chair of District has been determined appears in Note 3. A similar figure appears in the Expenditure section of the SOFA.

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

The District acts as agent in three matters:

1. the collection of quarterly assessments from circuits which are paid to the Methodist Church Fund (MCF)
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 Ministers' Children's Relief Fund

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, the time of volunteers is not recognised.

ix 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.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

x 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.

xi VAT

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

xii 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 cost in 2011, of which the land component is deemed to be £90,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its cost to date. The property has been reviewed for impairment.

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 Methodist Church Fund (MCF)

The District acts as agent for the 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.

xv Manse costs

The District is required to provide accommodation for the Chair of District and his 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 the Chair as HMRC does not seek to tax these receipts in the hands of the Chair. In addition, since February 2017, the District has made a contribution towards the cost of the Manse occupied by the part-time Chaplain, which is provided by the Circuit with which the appointment is shared.

2 Assessment on Circuits

All Circuits (see list given below in this note) paid their assessments to the District and to the MCF during the year. An assessment on Circuits is determined annually by the District by reference to offers made by each Circuit towards meeting the financial requirements of the District.

The District is made up of the following Circuits:

Circuit No	Circuit Name
17/1	Epworth and Scunthorpe
17/2	Lincoln
17/4	Mid Lincolnshire
17/5	Grimsby and Cleethorpes
17/6	East Lincolnshire
17/7	Wolds and Trent
17/11	Barton and Brigg
17/12	Sleaford
17/15	South Holland
17/22	Boston

Contribution to Methodist Church Fund (MCF)

In addition to the assessments on the Circuits to help defray the costs of running the District, the District acted as agent for the MCF which levied assessments on the Circuits in this District totalling £276,364 (2019-20: £282,328) all of which were collected 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.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

3 Cost of Chair and trustees

The Chair of District chairs meetings of the District Council (DC). The members of the DC 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 mostly by the District.

	2020-21	2019-20
	£	£
Stipend to Chair	32,074	31,905
Employer's National Insurance Contribution	3,211	3,191
Employer's pension contribution to the defined benefit scheme	6,866	6,866
Cash cost paid by the Connexion (see, SOFA, line 6)	42,151	41,962
Chair's expenses	2,961	4,968
Total cost	45,113	46,930

Since the stipend-related costs above (*i.e.*, £42,151; 2019-20 £41,962) are borne by the Connexion, they appear both in the Income of the District (see SOFA line 6) and the Expenditure of the District (see SOFA line 11). It should be noted that the Chair is required to occupy the District manse. The manse is provided by the District and the District maintains the property. The costs of maintaining the manse for the year were £5,489 (2019-20 £5,082) - see Note 7 below. The Chair of District is the sole paid key management person but is supported by members of the DC.

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

Payment to Trustees

It is District policy to offer to reimburse members of the District Council (DC) and others involved in the administration of District affairs for expenditure properly incurred in carrying out their duties. The Chair of District undertakes the primary executive role within the District. Apart from the Chair of District and the lay Secretary of Synod, no member of the DC 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.

Other than the lay Secretary of Synod, none of the trustees is an employee of the District. Due to meetings taking place on Zoom during 2020/21 no trustees claimed any expenses. (2019-20: 4 trustees claimed £145)

4 Other income

The District does not undertake fundraising.

5 Grants, donations and related Support costs

Grants and donations totalling £93,283 were made during the year (2019-20: £92,548) as shown below:

	2020-21	2019-20
	£	£
Unrestricted:		
- From General Fund		1,157
- From Youth Activities Fund		976
- From DAF	89,750	84,890
- To Ecumenical and New Communities	2,533	2,025
Sub total	92,283	89,048
Restricted:		
- From Emergency Welfare Fund	500	
- From Youth Bursary	500	
- From Benevolence Fund		1,500
- From Agricultural Chaplaincy Fund		2,000
Sub total	1,000	3,500
Total	93,283	92,548

Details of grants paid by the District during the year were reported to the District Council.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

5 Grants, donations and related Support costs (cont'd.....)

Expenditure on charitable activities through the District Advance Fund

This fund receives formulaically determined contributions from the Circuit Model Trust Funds held by Circuits within the District and, from time to time, a grant from the Connexional Priority Fund and redistributes the monies to grantees in the District through relevant grants as assessed by the District Resourcing Mission Group. During the year the following grants were awarded:

2020-21				
Given to	Amount in £		Analysis of amounts given by type of work	Amount in £
Churches	-		Projects	
Circuits	9,000		Ministry	9,000
.....			General	80,750
<i>Institutions</i>	9,000			
Individuals				
<i>Sub total</i>	9,000			
Ecumenical	32,750			
District	48,000			
Total	89,750			89,750
2019-20				
Given to	Amount in £		Analysis of amounts given by type of work	Amount in £
Churches	34,834		Projects	34,834
Circuits	11,500		Ministry	11,500
.....			General	38,556
<i>Institutions</i>	46,334			
Individuals				
<i>Sub total</i>	46,334			
Ecumenical	1,250			
District	37,306			
Total	84,890			84,890

The income of the fund was £95,219 (2019-20: £85,338) (net of costs) during the year, some £14,885 (2019-20: £15,307) short of the total paid out in grants in the year, £80,334 (2019-20: £100,645). This shortfall was drawn from reserves. A full list of the recipients of Grants will be presented to the April Synod. The Resourcing Mission Group is aware that grant applications must demonstrate public benefit.

6 Salaries and associated costs

Gross salaries paid to 3 (2018-19 3) part time employees were as follows:

	2020-21	2019-20
	£	£
Gross pay	39,868	39,416
Employer's National Insurance contribution	3,313	3,271
Employer's pension contribution to defined contribution scheme	5,469	5,344
Total cost for 3 (2019-20: 3) part time employees	48,650	48,031
Total weekly contractual hours of 3 (2019-20: 3) part time employees	64	64

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial. All employees are paid at or above the Living Wage.

One of the part time employees was engaged as Secretary to Synod, another provided secretarial and administrative assistance to the District and to the Chair and acted as District Officer and the third is a Chaplain, whose ministerial appointment is shared with one of the Circuits.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

6 Salaries and associated costs (cont'd.....)

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

On the other hand lay employees are contractually employees. One of the part time employees was given, and turned down, the opportunity to join a defined contribution workplace pension scheme to which the District and the employee would contribute. The other part-time employee is a member of that scheme. The Chaplain is a member of the Methodist Ministers' Pension Scheme.

The Connexion accounts for both the MMPS and the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC) and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS is in deficit but a plan for removal of the deficit has been proposed and is being implemented. Details of the deficits on these schemes can be found in the Annual Report and Accounts of The Methodist Church at www.methodist.org.uk.

7 Property costs

	2020-21 £	2019-20 £
District office, rent and services	1,922	1,623
Contribution to Chaplains's manse	7,740	7,740
Chair's manse	5,003	5,082
Total	14,665	14,446

8 Office expenses

	2020-21 £	2019-20 £
Printing, postage and stationery	602	1,419
Telephone	343	296
Insurance	650	244
Safeguarding	35,024	29,922
Publicity	587	-
Computers and support	1,728	2,284
Other	211	661
Total charged to General Fund	39,145	34,827
Other - Designated Funds		-
TMCP charges - District Advance Fund	226	256
Total	39,371	35,083

None of the remaining individual amounts (aggregated as 'Other' above) is considered material and therefore none is listed separately.

9 Synods, Committees, Conference

	2020-21 £	2019-20 £
Synods	673	1,181
Conference		
Committees	166	3,038
Agricultural Chaplain expenses, including travel	4,528	3,562
Other		-
Total	5,367	7,781

None of the remaining individual amounts (aggregated as 'Other' above) is considered material and therefore none is listed separately.

10 Other outgoings

	2020-21 £	2019-20 £
Provision for bad debts		
Sundry outgoings	-	-
Paid from EDEV and LCHC grants	3,713	6,661
Total	3,713	6,661

None of the remaining individual amounts (aggregated as 'Sundry outgoings' above) is considered material and therefore none is listed separately.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

11 Manse and other property

The value of the District manse is greater than its historical cost in 2011 shown in the accounts. There is no depreciation on the manse as the Trustees believe that the current residual market value of the building is greater than the carrying value of that part of the asset's cost to date.

	Land	Buildings	Total
	£	£	£
Cost or valuation			
Balance brought forward at 1 September, at cost	90,000	140,360	230,360
Additions in the year			
Revaluations in the year			
Less: Disposals in the year			
Transfers between categories			
Balance carried forward at 31 August	90,000	140,360	230,360

12 Debtors and prepayments

All sums shown as Debtors at 31 Aug 2020 were received during the current year. All sums paid in advance at 31 Aug 2020 were for activities, (principally deposits for training courses). Due to restrictions arising because of the Covid-19 pandemic, some events have not been held and the deposits are carried forward. It is expected that payments in advance at 31 August 2021 will be expensed in 2021-22.

Debtors were made up as follows:

	2020-21 £	2019-20 £
Trade debtors		
Circuit assessments received late	615	
Sundry outgoings	615	-
Prepayments and accrued income		
Payments in advance	6,266	7,218
	6,266	7,218
Other debtors		
	-	-
Total (net)	6,881	7,218

13 Trustees for Methodist Church Purposes (TMCP)

The funds that support the District Advance Fund are held by TMCP in Trustees Interest Funds, which is a cash deposit fund on which interest is credited to the account each month.

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 policy as determined by the Methodist Conference.

14 Central Finance Board (CFB) and cash at bank

The District has one current account at CAF Bank Ltd., an authorised institution. The sums held in that account are immediately available. In addition the District has 10 (2019-20: 10) deposit accounts at CFB, a common deposit fund. These accounts are one General Fund, 4 (2019-20: 5) Designated Funds and 5 (2019-20: 4) Restricted Funds. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

15 Creditors and accrued expenses

	2020-21 £	2019-20 £
Creditors:		
Expenses reimbursement	-	-
Unpaid invoices	2,094	4,305
Subscriptions	-	-
Other	-	-
<i>Total creditors</i>	<i>2,094</i>	<i>4,305</i>
Accruals:		
PAYE, NI and Pensions contributions	2,708	3,545
Accountancy fees	1,500	600
<i>Total accruals</i>	<i>4,208</i>	<i>4,145</i>
Total of creditors and accrued expenses	6,302	8,450

Maturity analysis of basic financial instruments				
	Accrued at 1st Sep 2020	Paid this year	Accruals made this year	Accrued at the end of 31 Aug 2021
	£	£	£	£
Expenses	-			
Unpaid Invoices	4,305	4,305	2,580	2,580
Subscriptions				
Other	-	-	-	-
Accruals	600	600	1,500	1,500
Employers NIC	3,400	837	-	2,563
PAYE and pension	145	145	145	145
Total staff costs	8,450	5,887	4,225	6,788

With the exception of Employers NIC, all sums accrued at 31 Aug 2020 were paid during the year to 31 Aug 2021 but it is expected that all sums accrued at 31 Aug 2021 will be paid during the year to 31 Aug 2022.

16 Unrestricted Funds

16.1 General Fund

Balance of £296,753 at 31 Aug 2021 (2020: £279,427)

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the District and which have not been designated for other purposes. About 78% of this fund is held as a freehold property, the District manse for the Chair of District. During the year £2,533 (2019-20: £2,025) was paid out as grants and donations from the General Fund.

16.2 Other Designated Funds

Balance of £6,416 at 31 Aug 2021 (2020: £15,395)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

The Manse Fund - balance £14 (2020: £14) - is available to meet major repairs and renovations to the District manse. Due to significant expenditure on the Manse last year, the Funds previously set aside were transferred back to the General Fund

The Chair's Removal Costs Fund - balance £3,539 (2020: £2,535) - is accumulating funds to meet the future removal costs on a change in Chair of District.

The District Office Fund - balance £2,691 (2020: £12,674) - is available to meet unexpected costs of the District Office and the District Officer or such other costs as the DC may decide.

The Training new Ministers Fund - balance £172 (2020: £172) - is held to meet costs of the training of new Ministers.

THE METHODIST CHURCH - LINCOLNSHIRE DISTRICT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

17 Restricted Funds

Balance of £43,873 at 31 Aug 2021 (2020: £4,562)

The Benevolence Fund – balance £2,032 (2020: £2,029) - provides financial support to active and supernumerary ministers in the District at the discretion of the Chair of District.

The Youth and Children's Bursary Fund – balance £6,487 (2020: £6,977) - is used to assist financially:

1. individual leaders to attend a courses or conference which will have some direct benefit to them and to their work amongst children and young people;
2. individual young people to attend a course, conference, or special youth event.
3. or by the provision of other resources, new and existing work amongst children and young people within the District, where little other support is available.

Agricultural Chaplaincy - balance £10,838 (2020: £13,554) - is earmarked to support the work of the Agricultural Chaplain.

Lincolnshire Community Healthcare Chaplaincy - balance £15,015 (2020: £19,002) - is earmarked to support the work of the Lincolnshire Community Healthcare Chaplaincy scheme.

Emergency Welfare Fund - The purpose of this fund is to be able to respond quickly and flexibly, via churches, to situations of emergency need in the community.

18 Connected organisations and related parties

All of the District trustees are members of one or another Church and Circuit within the District and may be trustees in their Churches and/or Circuits.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that the District has no significant influence over any of them, nor they over the District. They are, therefore, not considered related parties.

Name of Connected Organisations	Receipts £	Payments £	Adjustments £
From Circuits within the Lincolnshire District - To Methodist Church Fund	276,364	276,364	
Grant from Connexional Priority Fund	37,722		
From Circuits within the Lincolnshire District (Levy on Circuit Model Trust Funds)	57,230		
From Circuits within the Lincolnshire District (for District Expenses Fund)	95,424		
From Circuits within the Lincolnshire District (contributions to cost of Retreats)	-		
To Churches within the Lincolnshire District (grants)		9,000	
Total 2020-21	466,740	285,364	-

Name of Connected Organisations	Receipts £	Payments £	Adjustments £
From Circuits within the Lincolnshire District - To Methodist Church Fund	282,328	282,328	
Grant from Connexional Priority Fund	21,077		
From Circuits within the Lincolnshire District (Levy on Circuit Model Trust Funds)	63,172		
From Circuits within the Lincolnshire District (for District Expenses Fund)	45,113		
From Circuits within the Lincolnshire District (contributions to cost of Retreats)	2,110		
To Churches within the Lincolnshire District (grants)		46,334	
Total 2019-20	413,799	328,662	-

There were no related party transactions.

19 Volunteer contributions

Every entity (Connexion, District, Circuit, Church) within the Methodist Church is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally volunteer contributions to the District are by serving on committees of the District that deal with mission, manses, finance, policy, grants, training, development and safeguarding. The District is grateful to all volunteers for their help and commitment.

20 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year end (2019-20: nil).

Name of DistrictLincolnshire No...17.....

Declarations and Scrutiny

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

Signature of treasurer*digital signature of Richard Mills*..... Date.....

Name and address of treasurer*c/o Office 5, 72a Newark Road, Lincoln*.....
..... Post Code...*LN5 8PY*

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be,* presented to the District Policy Committee held on ...*Accounts presented 13th December 2021*

Signature of the Chair of the meeting

Name of the Chair of the meeting ...*Rev Bruce Thompson*..... Date ...*16.5.2022*

Independent Examiner's Report to the Trustees of the

Lincolnshire District

Charity Number 17

Responsibilities and basis of report

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

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

* delete or circle as appropriate

Independent Examiner's Statement

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

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

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

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

Signature of independent examiner 

Name of independent examiner Karen Cain – Capella Accounting Ltd

Relevant professional qualification of independent examiner ...ICB FICB PM.Dip.....

Name of firm (where appropriate) Capella Accounting Ltd

Address ...33 Pavillion Gardens, Lincoln

..... Post Code LN6 8BD....

Date ...7th April 2022.....

* delete or circle as appropriate

September 2021