



Twinned with the Methodist Church of Sierra Leone

Circuit Assessment Appeals Policy and Guidelines

1. Purpose of this Policy

This policy provides a clear and fair framework for chapels who wish to appeal their annual Circuit assessment. It ensures that the process is consistent, transparent, and aligned with both Methodist Standing Orders and our local context.

The policy also helps chapels understand what constitutes legitimate grounds for appeal, what to expect from the process, and the impact their appeal may have on others in the Circuit.

2. Governance Context

Under **Standing Order 515(4)** of the *Constitutional Practice and Discipline of the Methodist Church (CPD)*:

“Any dispute arising in connection with a local church’s contribution to the Circuit Fund shall be referred to the Circuit Meeting for determination, and its decision shall be final.”

In the Isle of Man, where the **Circuit and District are one**, the **Circuit Meeting has delegated the handling of chapel assessment appeals to the District Policy Committee (DPC)**. This enables appeals to be considered thoroughly without requiring full Circuit debate. The DPC acts on behalf of the Circuit Meeting, with its decisions considered final under this delegation.

3. When Can a Chapel Appeal?

A chapel may appeal its assessment **only with the agreement of its Church Council**, and where **clear, evidence-based reasons** can be provided.

The setting of chapel assessments follows an agreed Circuit process:

- The **Circuit Finance and Property Committee**, which includes all chapel treasurers, meets to review financial data and discuss various calculation models.
- A recommended assessment model and budget are then proposed to the **Circuit Meeting**, where the final decision is made collectively.

Appeals will be considered only where there are **exceptional or extenuating circumstances** that:

- Were not visible during the standard assessment process
 - Have a significant impact on the chapel’s ability to contribute
 - Are supported by financial or contextual evidence
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4. What Are Valid Grounds for Appeal?

Examples of legitimate grounds include:

- A significant and recent drop in income (e.g. closure of lettings, loss of major donors)
- Unanticipated financial burdens (e.g. major repairs, legal costs)
- A sudden change in missional or pastoral context (e.g. drastic change in congregation or leadership)
- Errors or anomalies in the financial data used in the assessment formula

Evidence of such circumstances should normally relate to the current or incoming financial year.

5. What Are Not Valid Grounds for Appeal?

The following will **not normally be accepted** as grounds for appeal:

- Disagreement with the budget passed by the Circuit Meeting
 - General desire to reduce the chapel's contribution
 - Comparisons with other chapels
 - A sense that the process feels unfair, without new evidence or specific hardship
 - Objections raised without Church Council agreement
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6. Broader Financial Implications

All appeals take place within a **fixed Circuit budget** agreed by the Circuit Meeting. If a chapel's assessment is reduced as a result of their appeal:

- The remaining shortfall must be met by other chapels, **or**
- Circuit reserves must be used (which is not sustainable), **or**
- Circuit spending must be reduced (impacting ministry and mission)

For this reason, appeals are treated seriously and granted **only when clearly justified**.

7. Appeals Process

a. Agreement

A Church Council must agree, by minuted resolution, to submit an appeal.

b. Submission

A letter, usually written by the **church treasurer** or **senior steward**, should be addressed to the **Circuit Superintendent** and include:

- The assessment figure being appealed
- A clear statement of the reasons for the appeal
- Evidence (e.g. financial statements, repair costs, giving trends)
- The date of the Church Council meeting at which the appeal was agreed

c. Review

- Appeals will be considered by the **Circuit Treasurer** and the **DPC**, which acts with delegated authority.
 - Further clarification may be requested.
 - A written outcome will be provided.
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8. Outcome

The decision of the DPC will be considered **final**, acting on behalf of the Circuit Meeting under the delegation confirmed by resolution.

9. Future Engagement

Chapel treasurers and representatives are encouraged to:

- Attend **Finance and Property Committee meetings**
 - Engage in discussions **ahead of each new financial year**
 - Raise concerns early, rather than after decisions have been made
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10. Contacts

For advice on the process or to submit an appeal, please contact:

Revd Steve Ingrouille

Deputy Superintendent Minister

Email: steve.ingrouille@methodist.org.uk

11. Notes on Reserves and Ring-Fenced Funds

The Circuit recognises that some chapels may hold reserves **allocated for specific purposes** (e.g., fundraising for building projects, accessibility improvements, or a mission project).

These ring-fenced funds are normally **excluded from assessment calculations** when clearly declared. Chapel treasurers are encouraged to identify such funds early — in their annual returns or directly with the Circuit Treasurer — so that assessments reflect only general, usable reserves.

Appeals that reference high reserves should be accompanied by **evidence of any restrictions** on those funds.

Adopted by the District Policy Committee: 19th November 2025

Next Review Due: November 2026