

How the Church uses money across the Connexion

Contact Name	Nick Moore, Head of Support Services mooren@methodistchurch.org.uk
Status of Paper	Final
Action Required	Discussion

Summary of Content

Subject and Aims	At its meeting in April 2016 the Methodist Council stated a desire for the SRC to resource a discussion at the October Council meeting regarding the strategic use of money across the connexion noting that ‘the Church has plenty of money, but not usually held in the right places’.
Main Points	<ul style="list-style-type: none"> • Information re Trusts held with TMCP • Work relating to Church Model Trust funds • Overview of the Connexional Priority Fund (CPF) • The role of the district • Input from District Treasurer Practitioner Forum
Background Context and Relevant Documents	MC/15/14 Releasing Money for God’s Mission, January 2015 SRC/16/28 How the Church uses money across the Connexion, Sept 2016
Consultations	Finance Sub-committee, District Treasurer Practitioner Forum, SRC

Summary of Impact

Standing Orders	None at this point as discussion paper
Financial	As per paper
Legal	Future discussion will need to adhere to relevant Trust Law.
Wider Connexional	Affects money held by churches, circuits and districts.
Risk	Risk that discussion will encourage churches to hold money in local bank accounts, rather than vest it with TMCP.

How the Church uses money across the Connexion – discussion paper

1. Background

During its meeting in April 2016 the Methodist Council noted several times the need for a more strategic view to be taken on the use of money across the connexion. The minutes state: In the light of the Council's discussions about the proposed Connexional Central Services Budget, the Council agreed that further work should be undertaken in the area of strategic planning and the use of resources. Such work should pay particular attention to contemporary articulations and expressions of connexionalism. The Council committed itself to spend time considering this at its next meetings, resourced by the Strategy and Resources Committee (SRC) and the Connexional Team. The Finance Sub-committee (FSC) of the SRC received an information paper, part of which is reproduced here, for an initial discussion. This was further considered by the annual District Treasurer Practitioner Forum in August, whose input was incorporated into a paper that was used to facilitate a discussion by the SRC in September at which it agreed to bring this paper to the October meeting of the Methodist Council. The SRC noted the need for coherent thinking between the issues raised in this paper, work on a Connexional fundraising strategy and the reflections provided to the Conference by the Secretary, particularly regarding the effective deployment of ministers.

2. Introduction

The Church's membership has continued to decline and its demographic profile points to that potentially accelerating, with almost 70% of members aged 66+ in the one-off 2011 detailed count. At the same time, the decline in the number of individual churches is slow, resulting in a large number of churches that are surviving and offering effective ministry, but increasingly struggling to fill officer posts and undertake their various trustee obligations. The combination of this context with a continual increase in statutory responsibilities arguably generates an increasing need for the Team to support the Church, making significant reductions in the fixed cost base, and thus MCF assessment, difficult. Furthermore, if this decline is to be arrested there is the need to invest now in boosting mission and evangelism across the Church, maximising the effective use of reserves whilst it still retains the critical mass sufficient to do so.

3. Releasing Money for God's Mission Working Party Findings

- 3.1 The Church's overall financial position is healthy. The report of the Releasing Money for God's Mission Working Party reported to the Council in January 2015 (MC/15/14) that over £172m was held by churches and circuits in Model Trust funds with Trustees for Methodist Church Purposes (TMCP). In addition are funds held locally in other accounts, plus almost £22m held by districts.
- 3.2 However, none of this diminishes the challenges faced by some churches and circuits in meeting their assessment – one of the critical questions for the Conference is how it encourages districts and circuits to ensure that they use the most appropriate means to apportion the part of the total for which they are responsible. The general view of the District Treasurers was that there was increasing sophistication of this when districts apportion the MCF assessment between circuits, but they are much less confident that many circuits think as deeply when dividing it between churches.

- 3.3 The Working Party also encouraged the Methodist Council to lead by example by adopting effective reserves policies for connexionally-held funds and releasing money. The Council has done this for all of its main funds and over the next five years the balance shown below will reduce by around £25m as a result, with a further £6m being invested in capital projects in MCH and 24 Somerset Road, Birmingham.

Analysis of TMCP Trusts – August 2014

Analysis of Trusts by managing trustee type

	No.	% of Asset Value	Value of Assets £k
Connexional	232	43	148,361
District	86	6	21,631
Circuit	1,445	28	97,426
Church	5,577	22	75,666
Total	7,340	100%	343,084

Analysis of Church Trusts

	No.	% of Asset Value	Value of Assets £k
Greater than £1M	3	5	3,952
£500k - £1M	6	5	3,840
£250k - £500k	27	11	8,661
£100k - £250k	112	22	16,466
£50k - £100k	188	17	13,007
£10k - £50k	972	29	21,981
£1k - £10k	1,942	9	7,068
£100 - £1k	1,707	1	665
£0 - £100	620	0	25
Total	5,577	100%	75,666

Churches with more than £100k of Trust Asset Value at 31st December 2013

DISTRICT	No. of Churches	Total Asset Value £k
Beds, Herts, Essex	6	1,402
Birmingham	7	2,493
Bolton/Rochdale	3	667
Bristol	7	1,502
Chester/Stoke on Trent	1	280
Cornwall	3	698
Cumbria	4	634
Darlington	1	389
East Anglia	4	2,153
Lancashire	4	731
Leeds	4	523
Lincoln/Grimsby	1	122
Liverpool	5	922
London	24	4,092
Manchester/Stockport	7	1,090
Newcastle upon Tyne	5	1,144
Northampton	4	731
Nottingham Derby	5	1,276
Plymouth Exeter	6	1,856
Scotland	5	941
Sheffield	8	2,766
South East	14	3,474
Southampton	7	1,998
Wales Synod	8	2,403
West Yorkshire	8	1,449
Wolverhampton Shrewsbury	6	1,225
York Hull	6	1,044
Grand Total	163	38,006

4. Conference 2015 Report 22 - Methodist Council Part 1 – Releasing Money

4.1 TMCP were asked to continue to work with churches to release funds/help churches to release endowment/bequests, aiming to reduce the number of trusts from 7,022 by tackling the misconception that money is tied up and cannot be spent. A consultant, Sue Haworth is undertaking this task with TMCP, funded by the Connexional Central Services Budget, but progress appears to be slow.

4.2 Standing Orders & Model Trust Money for Circuits/Churches

4.2.1 Levy on Circuit Model Trust Funds

The current SO 955(6)(a) provides that a levy be taken into District Advance Funds (DAFs) on all capital money held in each circuit model trust fund but not on model trust capital held by a Local Church. The levy is 2.5% on the first £100,000, 5% on capital over £100,000 but not exceeding £250,000, and 7.5% on any excess over £250,000. SO 955(6)(b) provides for some money to be exempted from the levy being charged; capital money held for long term investment to be used for work or mission of the Circuit in accordance with a circuit policy, money raised by an appeal for a building project and proceeds held for a replacement project.

The Releasing Money for God's Mission working party proposed that this levy be extended to church Model Trust funds. The Council recommended this measure to the Conference, but TMCP subsequently notified Law & Polity of concerns as they were not certain that their internal systems accurately differentiated church MT money from other money held on behalf of church councils. The resolution was withdrawn at the Conference, with the Council instructed to resolve the matter with TMCP. The April meeting of the Council received an update stating that as a consequence of other pressing legal matters it had not been possible to action this wider piece of work and it was agreed that the Conference Officer for Legal and Constitutional would draft terms of reference for this piece of work and seek the Chair's approval to action it as soon as possible, and certainly with a view to reporting to the 2017 Conference.

One issue that has already been identified as part of this work is the strong anecdotal evidence that significant amounts of Model Trust money, which is defined in SO945 (see below), are being held outside of TMCP. This is a breach of statute, in the shape of The Public Trustee Act 1960, in addition to Methodist discipline. Quantifying the amounts involved is difficult as much of it originates from bequests that have not been properly lodged with TMCP. So far as model trust capital is held elsewhere, for any reasons, a levy implemented only on funds held by TMCP fails to do what was required and, so far as such retention is tolerated by the Church, knowledgeable Circuits and Local Churches will potentially be tempted to withhold or remove their model trust funds from TMCP so as to avoid the levy.

4.2.2 Model Trust Circuit and Church Money Definition

Proceeds of sale from property held on the model trusts such as manses and local church halls are circuit model trust money, as are bequests to circuit funds. There are certain types of property that are excepted from the requirement under SO 945(1) that proceeds of sale are circuit model trust funds, held for circuit purposes. The exceptions are (i) premises on the City Centre list, where the proceeds go to the District, (ii) property held as an investment as defined by SO 908, (iii) property received in the last five years by way of a bequest and not required or no longer required for Methodist trust purposes, and (iv) caretaker's accommodation, where the proceeds remain local church money. See SO 945(2).

5. Connexional Priority Fund (CPF)

5.1 The Church already has an effective way of recycling and redistributing part of the money released by sales of redundant property – the CPF. Details of its operation follow. Although highly beneficial for a connexional church, the CPF is universally unpopular locally and the subject of much misinformation. Part of any work on releasing money for mission should probably feature some concerted attempt to sell its benefits as a redistributive fund; particularly given the ever widening criteria for replacement projects which basically means that the entire levy will be refunded if it is being re-invested in property within five years.

5.2 Operation of the CPF Levy - SO's 970 and 972

The CPF's scope and the nature of contributions to the fund are defined in SO970 and SO972. SO970 details how a levy for the CPF must be charged on all capital money that arises from the sale, letting or other disposition of land held for local, circuit or district purposes.

SO 972 sets out the rules for trustees that dispose of property when a levy is chargeable under SO 970, and how they should contribute part of the proceeds to the CPF:

'(1) When trustees dispose of property on which a levy is chargeable under Standing Order 970 they shall, subject to Standing Order 973, contribute part of the proceeds to the fund as follows:

(i) up to £100,000 or the first £100,000 20%

(ii) on any excess over £100,000 40%

(2) The sum upon which the levy is calculated shall be the balance after deducting various charges and payments stated under heads (i), (ii) and (iii) of Standing Order 916(1).'

One of the great misconceptions across the Church is that the levy results in 'most of the proceeds not being available locally'. Even without allowing for the distribution of the income shown below, this is clearly not the case. For example: If a manse or building is sold for £100,000 then the local trustees retain £80,000; if sold for £250,000 they retain £170,000 and for £500,000 they retain £320,000. All of the levy money can be regained if a qualifying replacement project is commenced within 5 years of the sale.

5.3 CPF Annual Income Distribution – SO 974

The rules regarding how the CPF annual income (net of levy refunds) is currently distributed is defined in SO 974, plus several other decisions of the Conference as follows:

District Advance Funds (DAF's)	27.5%
Pensions Reserve Fund (PRF)	45%
Methodist Church Fund (MCF)	11%
Contribution to costs of the DMLN	£1million irrespective of income
CPF	Remaining non-distributed balance for CGC grant-making

6. Distribution of CPF and CMTF levies

DAF's receive levy income from two sources – the CPF and Circuit Model Trust Funds (CMTFs). The CPF acts to equalize out the impact of the CMTF levy, so districts that receive large income from their own CMTFs receive no or little money from the CPF and vice versa. This is one of the most effective aspects of the CPF which is not generally understood by either districts or local churches. **See Appendix A for provisional 2016 Distribution of CPF and CMTF Levies**

6.2 The Role of the District

One of the most critical roles of the district is with regard to property projects. SO 930 'Consents Generally' states that: (4) "The following step requires, in the case of local property, the consent of the Circuit Meeting and, in the case of local, circuit and conference property, that of the appropriate district authority: (i) the acquisition, or any contract for the acquisition, of land for Methodist use".

Under SO 962 'Development Plan' "The district Policy Committee shall formulate and keep under annual review a development master-plan for the Methodist church buildings and circuit staffing of the District taking into account Planning Authority proposals (e.g., new residential areas, new road proposals, and urban centre redevelopment)."

The District Policy Committee is authorised in several ways, under SO 963 'Advance Funds' to facilitate the re-distribution of money across the district according to need. (3) "Each Synod shall establish a district Advance Fund for the purpose of making grants out of capital or income for the support of personnel serving in the District or any of its Circuits, for property projects within Standing Order 930 and for ecumenical work."

SO 955 (7) 'Model Trust Money' states that the district Policy Committee shall from time to time (and at least once every three years) review the state of circuit model trust funds and their distribution throughout the District and may propose to the relevant Circuit Meeting projects for the application or use anywhere within the District of the capital money of or income from any such fund. The outcome of any review shall be reported to the Synod.

Followed coherently, these Standing Orders make each district responsible for establishing a master plan for utilising the resources of money and property held within it most effectively for mission. They also allow the redistribution of money between circuits.

Following recommendations from the 'Releasing Money for God's Mission' working party, the Conference directed, that each circuit must provide an annual summary of all monies and investments held in each local church and forward that statement to the District Treasurer with their Standard Form of Accounts [MC/15/14]. This was reinstated, having been discontinued several years ago as a further tool enabling districts to more effectively manage resources. The feedback on this from District Treasurers was extremely positive as most now had the form from 2015. Most were amazed at the amount of money being held within their district, and felt that even this level of awareness was already positive when considering other financial decisions.

6.3 Summary of District Treasurers' input

1. Raising peoples' vision and confidence is often much more important than finances – money isn't being spent because it feels safer to hold onto it rather than taking any risks.
2. District Chairs, Policy Committees and Superintendents have important roles to play in encouraging the movement of money – these groups do not always appear confident or willing to engage with it.
3. No district was identified as having a full Masterplan as defined in SO962. However, around one third appear to have some sort of strategic approach and documentation to assist with

taking funding decisions, including decisions regarding potentially redundant church buildings.

4. The amount of lead taken by districts can be seen as being in conflict with the idea that the circuit is the main unit of mission. Conversely, if particular projects are taken to synods and debated it can create a much wider base of ownership across a district.
5. The holding of reserves at multiple levels is over cautious and results in wastefully high amounts being held. Leaving aside potential problems with Trust Law, it would make sense for most reserves to be held by circuits, which would then step in to help out if an emergency arose in a particular church. Individual churches holding MT money appeared to make no sense if the Circuit is the primary body for organising mission. The need for reserves policies to be reviewed and to reflect the actual level of activity is not fully grasped by many trustees.
6. Generally speaking levies are ineffective – people need to see that money is being used creatively and effectively. They wondered about some form of connexional ‘crowd-funding’ mechanism where a church seeking to launch a project and needing, say £100k, could advertise, looking for donations of £5k from 20 churches across the connexion.
7. The Church’s approach to money is seen as overwhelmingly reactive – waiting for an idea about how to use money, rather than proactively looking for opportunities.

Appendix A - 2016 Provisional* Distribution of CPF and CMTF levies

2016 Distribution of CPF and CMTF* levies

District	Name	CMTF* levies	CPF Distribution	Total Income	2015 Total	% change
1	Synod Cymru	£129,358.77	£0.00	£129,358.77	£129,682.10	-0.26
2	Wales Synod	£60,339.56	£113,658.89	£173,998.45	£149,392.09	16.47
5	Birmingham	£122,894.14	£60,043.95	£182,938.09	£168,493.84	8.70
6	Bolton and Rochdale	£44,558.63	£54,031.90	£98,590.53	£98,056.94	0.63
7	Bristol	£145,110.25	£41,307.02	£186,417.27	£172,874.85	7.83
9	Cumbria	£50,389.88	£28,180.99	£79,570.87	£67,375.86	18.00
10	Channel Islands	£96,164.48	£0.00	£96,164.48	£96,439.83	-0.29
11	Chester and Stoke	£94,867.40	£46,665.70	£141,533.10	£156,888.35	-9.79
12	Cornwall	£150,693.27	£0.00	£150,693.27	£168,811.83	-10.73
13	Darlington	£56,428.75	£75,387.89	£131,816.64	£124,180.28	6.16
14	East Anglia	£171,593.26	£0.00	£171,593.26	£155,916.85	10.06
15	Isle of Man	£0.00	£22,955.09	£22,955.09	£35,174.84	-34.74
16	Leeds	£99,785.43	£44,601.13	£144,386.56	£159,277.28	-9.36
17	Lincolnshire	£79,005.13	£30,170.67	£109,175.80	£107,233.28	-7.81
18	Liverpool	£83,325.82	£38,365.42	£121,691.24	£133,073.44	-8.66
19	Manch. and Stockport	£69,497.23	£113,555.28	£183,052.51	£174,122.08	5.13
20	Newcastle	£47,163.26	£141,188.73	£188,352.00	£173,471.40	8.67
21	Lancashire	£68,380.55	£92,870.66	£161,251.21	£150,037.61	7.47
22	Nottingham and Derby	£96,481.18	£111,921.32	£208,402.50	£193,260.26	7.84
23	Northampton	£183,869.76	£52,285.30	£236,155.06	£216,481.81	9.06
24	Plymouth and Exeter	£140,815.95	£9,171.74	£149,987.69	£148,634.56	0.91
25	Sheffield	£127,192.63	£26,052.66	£153,245.29	£165,470.37	-7.39
26	Southampton	£175,194.11	£0.00	£175,194.11	£170,419.16	2.80
27	West Yorkshire	£112,078.38	£47,270.80	£159,349.18	£148,497.80	7.31
28	Wolv. and Shrewsbury	£85,713.51	£99,288.75	£185,002.27	£171,541.51	7.78
29	York and Hull	£163,912.64	£10,021.04	£173,933.68	£175,130.03	-0.69
31	Scotland	£18,732.62	£26,579.82	£45,312.44	£48,247.02	-6.09
32	Shetland	£177.09	£5,547.79	£5,724.88	£5,180.11	10.94
34	Beds, Essex & Herts	£126,882.54	£30,171.08	£157,053.62	£146,234.94	7.40
35	London	£316,568.47	£0.00	£316,568.47	£363,848.53	-12.99
36	South East	£111,211.64	£84,284.27	£195,495.91	£229,252.24	-14.80
		£3,228,178.27	£1,386,641.90	£4,623,718.17	£4,602,680.61	

* Formerly Circuit Advance Fund (CAF)

Notes:

1. The proportion of CPF distributed to Districts is 27.5% of net levy income. This year's provisional figure is £1,395k - last year was £1,514k. This figure is due to change after including figures for July and August.
2. The Circuit contributions to DAF's are transferred automatically by TMCP as soon as possible after year-end (normally during September). The CPF contribution (where applicable) will be paid upon receipt by the Connexional Grants Officers of the annual DAF report for 2014/15 (due by 31st October).
3. Conference has decided that there should be exemptions for funds held for approved replacement projects. No levies should be applied. This calculation has taken this in consideration.

For further information or queries, contact Peter Melovs at Methodist Church House - melovsp@methodistchurch.org.uk, 0207 467 3787

Appendix B - A Generous Life: Theological Foundations

A Generous Life seeks to help Methodists deepen their discipleship through giving more time, raising more money, and knowing more of what the church is doing and what they can do to change the world. Generosity is a key part of Christian faith, with its importance is reflected within Scripture, Christian history and the Methodist tradition.

Generosity in the Bible

The Old Testament describes God as ‘merciful and gracious’ (Exod 24:6; Psalm 86:15; Neh 9:17; Joel 2:13), a generous God who brings blessing and redemption to Israel, and – through Israel – to the world. To God belongs the heavens and the earth (Deut 10:14; Psalm 89:11-12), and it is God who gives and sustains all life (Psalm 104:14-21).

Key stages of the Old Testament story reflect God’s generosity. In the creation accounts, God gives and blesses life (Gen 1 – 3), and declares creation to be ‘very good’ (Gen 1:31). In the call of Abraham, God blesses the Jewish Patriarch so that he and his descendents might be a blessing to the world (Gen 12). God’s generosity is also reflected in the deliverance from Egypt, where God graciously frees those in slavery (Exodus 6:2-8). The giving of the Law is seen as a further act of grace and mercy, since it is the Law that instructs the Israelites how they should live (Psalm 119). Although the Israelites continually stray from the Law, eventually ending up in exile, God’s remains merciful (Jer 31:18-22).

As well as stressing God’s grace, the Old Testament instructs the Israelites to observe principles of justice which requires lives of generosity and mercy towards others. The Old Testament laws on tithing included provision for the poor in the land (Deut 14:22-29), while the instructions on offerings and sacrifices in Leviticus trained the Israelites in cultivating generous hearts towards God. The Old Testament also calls the people of God to care for widows, orphans and strangers (Deut 14:28-29), a call grounded in God’s care for the poor and those in need (Deut 10:18; 1 Sam 2:8; Psalm 68:5).

Within the prophetic and wisdom literature, there is a particular stress on God as the giver of all good gifts (Psalm 89:11-12; Haggai 2:8). There are also numerous admonitions to the wealthy to share their prosperity with the poor (Psalm 37:2), while also avoiding exploitation (Prov 14:31; Jer 22:17). To give to the poor is to ‘lend to the Lord’ (Prov 19:17).

While the New Testament affirms that God ‘gives to all generously’ (James 1:5), it focuses on Christ’s coming – and particularly his death – as an expression of God’s gracious love for a sinful world (Rom 5:6-8; 1 John 4:9). Christ is the ‘free gift’ of God that redeems those estranged from God (Rom 5:15-17). Christ shows us the generosity of God.

Jesus’ life and ministry reflect divine generosity. In his table-fellowship with sinners and outcasts (Matt 9:11-13), in his healings and exorcisms (Mark 1:29-34), and in his demonstration of radical service (Luke 22:24-27), Jesus demonstrates God’s generous kingdom. Jesus’ willingness to go the way of the cross also shows divine generosity, since by laying down his life he gives life to others (Mark 10:45; John 10:11-18).

Jesus taught his disciples to be generous. He stressed the need for generosity towards God through his use of the *Shema* (Mark 12:30-31), and encouraged his followers to strive for the kingdom of God rather than worry about material needs (Mark 6:25-34). He also taught them to live in ways that reflect the generosity of the Father (Matt 5:43-46), including through giving to others (Luke 6:38).

The epistles of the New Testament similarly stress the call to generosity. As well as numerous admonitions throughout the letters on the theme (Rom 12:13; Heb 13:16; Gal 5:22), Paul encourages generous giving in 2 Corinthians 8, since such generosity imitates the way of Jesus. The letter to the James also includes an extended warning against treating the poor with disdain, and points out that God has generously chosen the poor to be 'rich in faith' and 'heirs to the kingdom' (James 2:1-13).

Generosity in the History of the Church

Within the early church, Christians were known for their generosity to the poor and needy. A key role for Bishops in the early centuries of the church was providing for the poor. St. Basil the Great challenged his people to love generously: 'The bread which you do not use is the bread of the hungry; the garment hanging in your wardrobe is the garment of the one who is naked; the shoes that you do not wear are the shoes of the one who is barefoot; the money that you keep locked away is the money of the poor ...'.

Even hostile critics of the church recognised that hospitality and care characterised followers of Christ. *The pagan Emperor Julian complained to one of his officials that: 'the kindness of Christians to strangers has done the most to advance their cause, and that 'they support our poor in addition to their own'.*

In the Christianity of the Middle Ages, the monastic movement emphasised the importance of hospitality to strangers and visitors. The Rule of St Benedict, which laid down the pattern of life for communities of monks, includes a section on providing a place for strangers. The meaning of the words 'hospitality' and 'hospital' in modern English go back to this monastic practice of generosity which extended also to the sick. In a later period, the friars of the order founded by St Francis were not confined to monasteries, and went out to the poor in the name of God's love.

The contemporary movement known as 'new monasticism' seeks to reflect the generosity of God through encouraging Christians to live in community and serve others. In so doing so, it is one expression of the 'social holiness' which John Wesley expected of early Methodists.

The Reformation stress on 'justification by grace' can be seen as a rediscovery of God's generous grace. It is not our own works or deeds that save us, the Reformers argued, but rather the merciful goodness of God who, through the work of Christ, draws us into salvation.

The Reformers also emphasised the importance of the way in which faith in Christ led to generous living. Luther described the need for a 'conversion of the purse' as well as of the heart and the mind, while Calvin pointed out that God gives us gifts so that we can generously help our neighbours. Christians have also expressed the generosity of God over the past two centuries, particularly through campaigning for justice and peace. Wilberforce, with the help of the Clapham sect, was a key Christian

opponent of the slave trade, whose campaign finally bore fruit with the Slavery Abolition Act of 1833. In the 20th century, Martin Luther King was inspired by a generous vision of God in his work for civil rights.

In more recent times, Christians have continued to act for justice. The *Make Poverty History* campaign saw thousands of churches working with others to pressure governments to tackle poverty. Many Christians are also involved in opposing the sex trade as a modern form of slavery and exploitation. Generosity is a matter of social justice, as well as charity.

Generosity and Methodism

Methodist 'Arminianism' has stressed that God's love is available to all, and sees no-one beyond the reach of God's generous grace. The theology of Arminianism which Wesley taught emphasises that God offers salvation to all – even if some refuse to accept the offer!

The Methodist approach is often expressed through the 'four alls': 'all need to be saved, all can be saved, all can know they are saved, all can be saved to the uttermost'. This view of salvation focuses on the generous God who desires the best for all humanity and does everything possible to ensure that none are lost.

John Wesley's belief in the generous grace of God is also reflected in his stress on taking the gospel to people wherever they are. Wesley encouraged his preachers to go where the need was, rather than where people were already receiving support.

The early Methodists were particularly concerned that those who could not connect to the established church could be reached by the good news of Christ. As servants of God's overflowing grace they could not rest content with it being contained within existing church structures.

The stress on 'social holiness' within Methodism can also be considered as an expression of a generous theology. Individualism can be a very ungenerous philosophy of life, and for Wesley 'social holiness' meant in the first place that our hearts and lives must be open to each other in Christian community. For Wesley this aspect of social holiness could not be divorced from the practical expression of love to those in need.

Methodism therefore also seeks a holistic understanding of spiritual practices that express 'works of mercy' with 'works of piety'. The love of God is always connected with the love of neighbour.

Finally, connexionalism itself can be seen as an example of generosity. Connexionalism is about sharing resources, rather than local churches pursuing their own growth and development in isolation from other churches and without concern for the wellbeing of other communities within Christ's Church.

Connexionalism also enables the distribution of resources in a way that recognises and responds to the greatest areas of need within the Church. This can make Paul's teaching on the Body of Christ (1 Cor 12) a greater reality.