

The Methodist Church - Letchworth Garden City

England & Wales · Charity number 1127225

Details

Other names	CENTRAL METHODIST CHURCH - LETCHWORTH GARDEN CITY
Status	Registered
Legal form	Previously excepted
Registered	2008-12-17
Register	View on the Charity Commission register

Contact

Address	Central Methodist Church Pixmore Way Letchworth Garden City SG6 3TR
Phone	01462 631038
Email	contact@letchworthmethodist.org.uk
Website	www.letchworthmethodist.org.uk

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: We aim to offer a diversity of styles in our worship varying from fairly formal Communion Services to Informal All Age Worship. We encourage groups for Bible Study and Prayer and organise a variety of weekly activities, where we aim to fulfil our caring, nurturing and social objectives. When the premises are not being used for church activities, they are available for community purposes.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£155,600	£151,679	-	-
2024-08-31	£165,629	£146,275	-	-
2023-08-31	£165,549	£124,100	-	-
2022-08-31	£138,258	£132,598	-	-
2021-08-31	£147,755	£106,813	-	-
2020-08-31	£122,206	£116,814	-	-

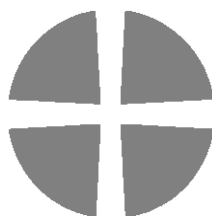
Trustees

Name	Role	Appointed
Rev Emmanuel Ajibola ONABANJO BA	Chair	2023-09-01
ANITA KAY LATTER		
CHERYL BIDNELL		
Caroline Howard		2023-05-21
DEACON MALCOLM DAVID KNOWLES		2020-10-14
David Frank Latter MA		2019-07-07
David William Smith BA MRSC		2023-05-21
Dr George Selvandiran Mather		
JENNIFER HAZEL ROGERS BSc		2012-05-15
JOHN MATTHEW MCKEAN		
JOHN WILLIAM SHARMAN		
Jonathan Lindsay Battarbee MA CPFA		
KATIE ALLWRIGHT		2016-05-15
KEN GIBBS		
NEIL GIBBENS		2018-01-17
PAT LANDER		
PAUL JOHN SHARMAN		
Peter David Rogers		2023-05-21
ROGER DOUGLAS HARRISON MA OXON		
Richard Allen		2022-05-22
Ruth Lowe		2023-05-21
SALLY JANE WOODHOUSE BSC RM RGN		
STEVE BROWN		
SUSAN CLARE WOODHOUSE		

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



**Church
Accruals Accounts
2024-25**

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2025

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Emmanuel Onabanjo

Church Stewards:

Roger Harrison

Richard Allen

Caroline Howard

George Mather

Church Treasurer:

Jonathan Battarbee

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2025

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

Review of the year:

Our churches have undergone a number of changes this year, mostly positive. It has been the second year with Rev Emmanuel Onabanjo and he continues to lead worship assisted by our lay preachers, as is the Methodist system. As a result our worship takes many varied forms from one Sunday to the next, and we try to provide something for everyone to help them on their spiritual journey.

Thanks to the greater accessibility of our booking system through our new website, our room lettings have been growing significantly. Each week we host busy groups of slimmers, choirs and other music groups, table tennis, home schooling and Chinese language lessons, to name a few. At Norton we have been home for many years to an amateur dramatics group. There are also many non-recurring events, such as author talks by the local bookshop, children's birthday parties, and on two occasions this year our church has been hired by the member of parliament for public consultation meetings.

Thus our churches provide a useful service to the wider community. To these groups we should add our own Brigades and Toddler Group at Central, which continue to thrive under the volunteer leadership of our own members. For the first time since the Covid crisis, we resumed our popular pre-Christmas carol sing in the town centre which was well supported by our members and by friends from other organisations.

During the year there have been two significant positive developments. First, the introduction of a "Home Group" which studies various aspects of our faith. This is our second bible study group, alongside the Bible Conversation group which started the year before. Both groups give the opportunities for our members, and indeed non-members, to deepen their faith and their understanding of what Christians believe.

Secondly, a major step in outreach took place in August with the opening of "The Makers Place Café" at Central. Visitors are invited through vestibule at the front of the church and treated to tea and coffee and home baked cakes, together with a sewing table where repairs to clothes and textiles can be carried out either by our expert seamstress or by visitors themselves. The main church sanctuary is also open with a bookstall, music and a relaxing area for reading or conversation. Opening every Saturday morning, Makers Place has proved a great success and is well supported not just by our own members but by friends and passers-by. It increases the visibility of our church and the impact it makes upon the local community.

We have a positive effect from the Covid crisis in that the social group that formed on zoom in that period continues to meet weekly, with games and talks. There is also a daily lunchtime conversation by zoom. All these activities strengthen the bonds of our community.

To serve our housebound members and those who are in care, who are unable to attend the above activities, we continue to send recordings of our services and we also serve them by visits from our minister and from our pastoral secretary and her team.

Plans for 2025-26

We shall continue to build on progress this year, increasing the number of café worship Sunday services to appeal to a wider range of people. The growth plan will build on the success of the Makers Place café, and will emphasise our visibility in the community. The congregation at Norton have asked to join the larger congregation at Central and this is planned to take place in November 2025, though the Norton premises will continue to be available for the existing groups and possible future worship uses.

Financial Review:

Total income of £155.6k (2023-24 £165.6k) reflected a business as usual year, if the £14.1k one off benefit received from the Methodist Pension Reserve Fund (MPRF) is normalised out of the 2023-24 position. Collections and Gift Aid tax reclaims of £75.5k were only £0.1k lower than 2023-24. Whilst general donations (at £7.5k) were £1.6k lower than last year, property use donation income increased by £7.0k to £45.3k (2023-24 £38.3k) due to a combination of increased oversight of opportunities across both of the Church's sites, leading to increased utilisation, and CPI related price increases. Whilst investment income decreased slightly (£20.2k vs £22.2k 2023-24) due to the reduction in the Bank of England base rate, interest remained a significant element of the Church's income in 2024-25. No legacies were received in year (2023-24 also £0k).

Expenditure, at £151.7k, was £5.4k higher than the prior year (2023-24 £146.3k). This movement was mainly due to an £11.3k increase in maintenance costs driven by a £27.6k cost to refurbish toilets on the Central site (major expenditure in 2023-24 was £17.3k to resurface the Central car park). This increase was partly offset by a £3.3k reduction in Circuit assessment (£71.1k vs £74.4k 2023-24), and a £3.6k decrease in utility costs (£18.5k vs £22.1k in 2023-24) following a change of contract on the Norton site.

The surplus for the year was therefore £3.9k (£15.4k lower than 2023-24's £19.4k, although only £1.3k lower excluding the one off MPRF transaction).

The readily available reserves carried forward amount to £469.6k (2023-24 £465.7k).

The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities. The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

The full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: Jonathan Battarbee (CPFA)

Independent examiner: Bradshaw Johnson (Chartered Accountants)

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family.

We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER Reverend Emmanuel Onabanjo Chair (ex officio)

		<u>Appointed</u>		<u>Appointed</u>
CHURCH STEWARDS	Richard Allen	22/05/2022	Caroline Howard	21/05/2023
	Roger Harrison	12/03/2011	George Mather	12/03/2011

CHURCH SAFEGUARDING CO-ORDINATOR Ruth Lowe

OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Katie Allwright	15/05/2016	11. David Latter	07/07/2019
2. Jonathan Battarbee	12/03/2011	12. John McKean	12/03/2011
3. Cheryl Bidnell	12/03/2011	13. Jennifer Rogers	15/05/2012
4. Stephen Brown	12/03/2011	14. Peter Rogers	21/05/2023
5. Christine Druce	12/03/2011	15. John Sharman	12/03/2011
6. Neil Gibbens	17/01/2018	16. Paul Sharman	12/03/2011
7. Kenneth Gibbs	12/03/2011	17. David Smith	21/05/2023
8. Malcolm Knowles	05/11/2018	18. Sally Woodhouse	12/03/2011
9. Patricia Lander	12/03/2011	19. Susan Woodhouse	12/03/2011
10. Anita Latter	12/03/2011		

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade & Girls' Association
Central Band
Central Tea & Toddlers
Bible Conversations
The Maker's Place

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Methodist Church Letchworth Garden City commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

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

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only two direct employees, both below NI/tax threshold, and therefore have no requirement to provide for redundancy.

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2024-25	Total 2023-24
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			82,986	84,675
- Collections and Gift Aid		75,488		75,488	75,552
- Donations		7,498		7,498	9,123
- Legacies			-	-	-
Charitable activities	5			-	-
- Fund raising				-	-
- Other				-	-
Other trading activities	6			45,312	38,342
- Property Use Donations		45,312		45,312	38,342
- Miscellaneous				-	-
Investments	7, 13	17,090	3,127	20,217	22,224
Other	8			7,085	20,388
- Internal organisations	18	6,985		6,985	6,275
- Miscellaneous		100		100	14,113
Total		152,473	3,127	155,600	165,629
Expenditure on:					
Salaries, NIC & Pension costs				-	-
Circuit Assessment		71,112		71,112	74,352
Maintenance on Church building(s) and property	11	43,349		43,349	32,048
Telephone and Travel				-	-
Utilities (insurance, heat and light, water, etc)		18,515		18,515	22,112
Expenditure on other property				-	-
Depreciation	12			-	-
Provisions - Pension Reserve Fund		-		-	-
Internal organisations	18	7,309		7,309	6,114
Grants and Donations	19	7,106		7,106	8,562
Other expenditure		4,047	239	4,287	3,086
Total		151,439	239	151,679	146,275
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		1,034	2,888	3,921	19,354
Transfers between funds	18	20,515	- 20,515	-	-
Net movement in funds		21,549	- 17,627	3,921	19,354
Reconciliation of funds:					
Total funds brought forward		392,034	3,073,656	3,465,690	3,446,337
Total funds carried forward		413,583	3,056,029	3,469,611	3,465,691

For information only - Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

1,682	23
3,615	3,421
5,258	1,762
39	1,682

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2025

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*						
	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	7,251	1,690		8,941	8,585
Cash at Bank and in hand	14	5,752	934		6,686	16,075
Trustees for Methodist Church Purposes				56,029	56,029	73,656
Central Finance Board		390,562	11,400		401,962	374,747
Other						
Total current assets		403,566	14,024	56,029	473,618	473,063
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15	2,535	1,472		4,007	7,373
Net current assets (liabilities)		401,030	12,552	56,029	469,611	465,691
Total assets less current liabilities		401,030	12,552	3,056,029	3,469,611	3,465,691
Loans and creditors due after 1 year						
Provisions for liabs. and charges	17					
Net assets		401,030	12,552	3,056,029	3,469,611	3,465,691
Funds of the Church						
	18					
Unrestricted funds		146,541	267,041		413,583	392,034
Restricted funds				3,056,029	3,056,029	3,073,656
Total Funds	18	146,541	267,041	3,056,029	3,469,611	3,465,691

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and the amount of Gift Aid accrued but not yet claimed.

Creditors

Creditors include outstanding items relating to utilities, consumables, expenses etc. in August, plus amounts due to third party charities.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2024-25 Total	2023-24 Total
			£	£
Collections	59,998		59,998	58,664
Gift Aid	15,490		15,490	16,887
	75,488	-	75,488	75,552
Donations	7,498		7,498	9,123
Legacies	-	-	-	-
Total	82,986	-	82,986	84,675

5. Charitable activities	Unrestricted	Restricted	2024-25 Total	2023-24 Total
			£	£
Fund raising			-	-
Other			-	-
Total	-	-	-	-

6. Other trading activities	Unrestricted	Restricted	2024-25 Total	2023-24 Total
	£	£	£	£
Property Use Donations	45,312		45,312	38,342
Miscellaneous		-	-	-
			-	-
Total	45,312	-	45,312	38,342

7. Investment income	Unrestricted	Restricted	2024-25 Total	2023-24 Total
	£	£	£	£
Central Finance Board	17,090		17,090	18,191
Other		3,127	3,127	4,033
Total	17,090	3,127	20,217	22,224

8. Other	Unrestricted	Restricted	2024-25 Total	2023-24 Total
	£	£	£	£
Internal Organisations	6,985		6,985	6,275
Miscellaneous*	100		100	14,113
			-	-
			-	-
			-	-
Total	7,085	-	7,085	20,388

*Refund from the Methodist Church Pension Reserve Fund in 2023-24

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

	This year	Last year
£	Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
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Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£	Nil	Nil
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10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	720	Nil
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Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	Nil
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11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	7,944	4,417
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Employer's National Insurance costs

£	Nil	Nil
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Pension costs

£	Nil	Nil
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Total staff costs

£	7,944	4,417
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Average number of staff employed during the year were:

1	1
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Note: Maintenance on Church building(s) and property includes the remuneration of part-time cleaners at each site who are self-employed and not paid enough to require NI contributions or tax deductions. Actual Whole Time Equivalents (wte) were 0.293 wte in 24/25 and 0.186 wte in 23/24.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2024	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2024							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be in accordance with the book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	73,656	79,758
Add: additions		
Less: withdrawals	20,515	9,908
Add: Interest less administration	2,888	3,806
Value at end of year	56,029	73,656

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	6,950	7,560
Other debtors (Property lettings)	1,991	1,025
Total debtors and prepayments	8,941	8,585

100% [2023-24: 100%] by value of the debtors brought forward at the beginning of the year were recovered during the year. There have been no write-offs in the year.

Analysis of cash at bank

Bank balances held in Co-operative Bank and HSBC Bank	6,686	16,075
Bank balance held by Trustees for Methodist Church Purposes	56,029	73,656
Cash held by Central Finance Board of The Methodist Church	401,962	374,747

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	4,007	7,373
Total Current Liabilities	4,007	7,373

99.8% [2023-24: 94%] by value of the creditors brought forward at the beginning of the year have been paid during the year. A small balance remains to be paid over to a third party as a result of a Special Collection in 2023-24.

16. Capital commitments and contingent liabilities

At the 31st August 2025 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2025.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2025	Amount on 31-Aug-2024
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2024-25

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	670	2,100	1,844			926
Brigades General Fund	3,464	1,812	2,232			3,043
Child Sponsorship Fund	736	1,691	1,276			1,151
Central Flower Fund	582		377			205
Central Tea & Toddlers	1,452	729	1,379			801
The Maker's Place		484	187			297
Bible Conversations		170	13			157
Sub totals	6,903	6,985	7,309			6,580
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	135,642	68,268	77,899	20,515		146,526
Norton Methodist Ch.	8,873	20,574	17,768			11,679
Norton Comm. Centre	3,935	19,704	17,773			5,867
Organ Fund	20,091					20,091
Property Fund	216,590	54,556	48,306			222,840
Sub totals	385,131	163,102	161,744	20,515		407,003
Total Unrestricted Funds	392,034	170,087	169,054	20,515		413,583

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	73,656	3,127	239	-20,515		56,029
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,073,656	3,127	239	-20,515		3,056,029

Note: £239 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

18. Detailed analysis of individual fund movements 2023-24

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	843	2,055	2,228			670
Brigades General Fund	2,869	2,489	1,893			3,464
Child Sponsorship Fund	967	940	1,172			736
Central Flower Fund	749		168			582
Central Tea & Toddlers	1,314	792	654			1,452
Warm Spaces						
Sub totals	6,742	6,275	6,114			6,903
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	104,370	93,069	71,705	9,908		135,642
Norton Methodist Ch.	10,504	11,052	7,683	-5,000		8,873
Norton Comm. Centre	5,867	13,173	20,104	5,000		3,935
Organ Fund	20,091					20,091
Property Fund	219,005	41,448	43,863			216,590
Sub totals	359,836	158,741	143,355	9,908		385,131
Total Unrestricted Funds	366,579	165,017	149,469	9,908		392,034

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	79,758	4,033	227	-9,908		73,656
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,079,758	4,033	227	-9,908		3,073,656

Note: £227 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

The Methodist Church - Letchworth Garden City
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19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2025
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	500	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	500	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	500	Nil	Nil
Fund for Property	Connexional	Donation	Nil	500	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	1,094	Nil	70
Methodist Homes	Connexional	Donation	Nil	300	Nil	Nil
Total			0	3,894	0	70

Donations to unrelated parties:	3,142	0
Total grants and donations:	<u>7,036</u>	<u>70</u>

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2024
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	744	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,274	0	0

Donations to unrelated parties:	5,288
Total grants and donations:	<u>8,562</u>

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer	Signed Original Held	Date	13-May-26
Name	Jonathan L Battarbee		
Address	Letchworth Garden City Hertfordshire		

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on 23rd October 2025 and were approved.

Signature of the Chair of the meeting	Signed Original Held
Name of the Chair of the meeting	Reverend Emmanuel Onabanjo
Date:	13/05/2026

Independent Examiner's Report

Report to the Trustees of	The Methodist Church - Letchworth Garden City		
On accounts for the year ended	31 August 2025	Charity No.	1127225
Set out on pages	10 - 21 inclusive		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2024

Responsibilities and basis of report As the charity'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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Signed Original Held

Date:

15-May-26

Name:

N.C.Harding

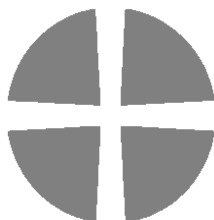
Relevant professional qualification(s) or body

ICAEW

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



Church
Accruals Accounts
2023-2024

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2024

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Emmanuel Onabanjo

Church Stewards:

Roger Harrison

Richard Allen

Caroline Howard

Gill Knowles

George Mather

Church Treasurer:

Jonathan Battarbee

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2024

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

Review of the year:

At the start of the Methodist year in September 2023 we were thankful and relieved to welcome our new minister, Rev Emmanuel Onanbanjo newly arrived from Lagos, Nigeria. This followed a year when the Letchworth Churches were without a regular minister. Rev Onabanjo and his young family were welcomed into a refurbished manse and taken into homes of members for Sunday lunches, while he himself has made an immediate impact with a new preaching style and conscientious pastoral care.

Emmanuel has introduced us and the wider Methodist circuit to Nigeria with an illustrated talk on life in Nigeria, so widening our perspective on a country of which some of us know relatively little. For his part, Emmanuel has had to get used to such British customs as harvest festival, Remembrance Sunday, candlelight carols and our outdoor service at sunrise on Easter Sunday. Then in September, Emmanuel led a Battle of Britain Commemoration service for the Royal Air Force Association at Central.

A key event during this year has been the redesign of our website and this is already making a difference to our outreach as is evidenced by the growing number of enquiries for room hire both at Central and Norton. We will now continue to seek ways to widen its effectiveness as an aide to mission.

We remain grateful to our hard working pastoral secretary and her team of visitors who kept in touch with our more vulnerable members, and also to our technologically gifted members who produce and distribute the weekly services in CD format to our housebound members, publish it on our website, and who run a daily Zoom chat session and a weekly social. All these activities bind us together as a community.

Our buildings remain well used, with our own toddler groups at both sites and our brigades each week, and a wide range of users from within the town – slimmers, amateur dramatics, yoga, table tennis, gardeners and choirs, to name a few.

In view of the numbers of children and vulnerable adults in our care, safeguarding is taken extremely seriously and all office holders have had the DBS checks and the necessary level of training according to the Methodist Church's requirements.

Plans for 2024-25

Our Minister will be working with a small team to produce a strategy for the next five years to determine our mission objectives.

Financial Review:

Total income £165.6k (2022-23 £165.5k) reflected both a business as usual year for lettings and internal organisations' activities (combined £44.6k vs £47.4k 2022-23), and increased benefit from high interest rates generating additional investment income (£22.2k vs £13.7k 2022-23). No legacies were received in year (2022-23 £15.7k), however the Church's contribution to the Methodist Pension Reserve Fund (MPRF) of £13.0k in 2021-22 was returned with interest following the stabilisation of the MPRF's financial position. This was an unplanned benefit of £14.1k. Expenditure, at £146.3k, was £22.2k higher than the prior year (2022-23 £124.1k). This movement was mainly due to an £8.5k increase in Circuit assessment (£74.4k vs £65.9k 2022-23); a £3.7k increase in utility costs (£22.1k vs £18.4k in 2022-23); and a £10.9k change in maintenance costs (£32.0k vs £21.1k in 2022-23) following extensive repair work to the Central car park. The surplus for the year was therefore £19.4k (£22.0k lower than 2022-23's £41.4k). The readily available reserves carried forward amount to £465.7k (2022-23 £446.3k). The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities. The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

The full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: Jonathan Battarbee (CPFA)

Independent examiner: Christopher Maylin (FCA)

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family. We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshiping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER	Reverend Emmanuel Onabanjo	Chair (ex officio)
LAY WORKERS	Hazel Beadle	

CHURCH STEWARDS		<u>Appointed</u>		<u>Appointed</u>
	Richard Allen	22/05/2022	Gill Knowles	22/05/2022
	Roger Harrison	12/03/2011	George Mather	12/03/2011
	Caroline Howard	21/05/2023		

CHURCH SAFEGUARDING CO-ORDINATOR	Ruth Lowe
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OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Graham Albone	05/11/2018	12. Anita Latter	12/03/2011
2. Gail Aldridge	05/11/2018	13. David Latter	07/07/2019
3. Katie Allwright	15/05/2016	14. John McKean	12/03/2011
4. Jonathan Battarbee	12/03/2011	15. Christopher Parker	12/03/2011
5. Cheryl Bidnell	12/03/2011	16. Jennifer Rogers	15/05/2012
6. Stephen Brown	12/03/2011	17. Peter Rogers	21/05/2023
7. Christine Druce	12/03/2011	18. John Sharman	12/03/2011
8. Neil Gibbens	17/01/2018	19. Paul Sharman	12/03/2011
9. Kenneth Gibbs	12/03/2011	20. David Smith	21/05/2023
10. Malcolm Knowles	05/11/2018	21. Sally Woodhouse	12/03/2011
11. Patricia Lander	12/03/2011	22. Susan Woodhouse	12/03/2011

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade
2nd Letchworth Garden City Girls' Brigade
Butterfly Club
Central Band
Central Tea & Toddlers
Little Squirells Toddler Group
Lunch @ Norton

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Methodist Church Letchworth Garden City commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

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

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only one direct employee below NI/tax threshold and therefore no requirement to provide for redundancy.

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2023-24	Total 2022-23
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			84,675	103,829
- Collections and Gift Aid		75,552		75,552	74,340
- Donations		9,123		9,123	13,826
- Legacies			-	-	15,662
Charitable activities	5			-	-
- Fund raising				-	-
- Other				-	-
Other trading activities	6			38,342	36,286
- Lettings		38,342		38,342	36,286
- Miscellaneous				-	-
Investments	7, 13	18,191	4,033	22,224	13,717
Other	8			20,388	11,717
- Internal organisations	18	6,275		6,275	11,104
- Miscellaneous		14,113		14,113	613
Total		161,596	4,033	165,629	165,549
Expenditure on:					
Salaries, NIC & Pension costs				-	-
Circuit Assessment		74,352		74,352	65,850
Maintenance on Church building(s) and property	11	32,048		32,048	21,134
Telephone and Travel				-	-
Utilities (insurance, heat and light, water, etc)		22,112		22,112	18,442
Expenditure on other property				-	-
Depreciation	12			-	-
Provisions - Pension Reserve Fund		-		-	-
Internal organisations	18	6,114		6,114	7,832
Grants and Donations	19	8,562		8,562	8,179
Other expenditure		2,859	227	3,086	2,663
Total		146,048	227	146,275	124,100
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		15,548	3,806	19,354	41,449
Transfers between funds	18	9,908	- 9,908	-	-
Net movement in funds		25,456	- 6,102	19,354	41,449
Reconciliation of funds:					
Total funds brought forward		366,579	3,079,758	3,446,337	3,404,888
Total funds carried forward		392,035	3,073,656	3,465,691	3,446,337

For information only - Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

23	-
3,421	3,194
1,762	3,171
1,682	23

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2024

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*						
	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	7,835	750		8,585	24,475
Cash at Bank and in hand	14	12,483	3,592		16,075	7,131
Trustees for Methodist Church Purposes				73,656	73,656	79,758
Central Finance Board		372,724	2,023		374,747	335,302
Other						
Total current assets		393,042	6,365	73,656	473,063	446,666
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15	7,373			7,373	329
Net current assets (liabilities)		385,669	6,365	73,656	465,691	446,337
Total assets less current liabilities		385,669	6,365	3,073,656	3,465,691	3,446,337
Loans and creditors due after 1 year						
Loans and creditors due after 1 year	17					
Provisions for liabs. and charges	17					
Net assets		385,669	6,365	3,073,656	3,465,691	3,446,337
Funds of the Church						
	18					
Unrestricted funds		135,657	256,377		392,034	366,579
Restricted funds				3,073,656	3,073,656	3,079,758
Total Funds	18	135,657	256,377	3,073,656	3,465,691	3,446,337

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and the amount of Gift Aid accrued but not yet claimed.

Creditors

Creditors include outstanding items relating to utilities, consumables, expenses etc. in August, plus amounts due to third party charities.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2024 Total £	2023 Total £
Collections	58,664		58,664	56,888
Gift Aid	16,887		16,887	17,453
	75,552	-	75,552	74,340
Donations	9,123		9,123	13,826
Legacies	-	-	-	15,662
Total	84,675	-	84,675	103,828

5. Charitable activities	Unrestricted	Restricted	2024 Total £	2023 Total £
Fund raising			-	-
Other			-	-
Total	-	-	-	-

6. Other trading activities	Unrestricted	Restricted	2024 Total £	2023 Total £
Lettings	38,342		38,342	36,286
Miscellaneous		-	-	-
			-	-
Total	38,342	-	38,342	36,286

7. Investment income	Unrestricted	Restricted	2024 Total £	2023 Total £
Central Finance Board	18,191		18,191	11,308
Other		4,033	4,033	2,409
Total	18,191	4,033	22,224	13,717

8. Other	Unrestricted	Restricted	2024 Total £	2023 Total £
Internal Organisations	6,275		6,275	11,104
Miscellaneous*	14,113		14,113	613
			-	-
			-	-
			-	-
Total	20,388	-	20,388	11,717

*Refund from the Methodist Church Pension Reserve Fund in 2023-24

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

	This year	Last year
£	Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
-----	-----

Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£	Nil	Nil
---	-----	-----

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	Nil	Nil
---	-----	-----

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	Nil
---	-----	-----

11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	4,417	3,895
---	-------	-------

Employer's National Insurance costs

£	Nil	Nil
---	-----	-----

Pension costs

£	Nil	Nil
---	-----	-----

Total staff costs

£	4,417	3,895
---	-------	-------

Average number of staff employed during the year were:

0.186	0.186
-------	-------

Note: Maintenance on Church building(s) and property includes the remuneration of a part-time cleaner who is self-employed and is not paid enough to require NI contributions or tax deductions.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2023	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2023							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be in accordance with the book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	79,758	61,864
Add: additions		15,662
Less: withdrawals	9,908	
Add: Interest less administration	3,806	2,232
Value at end of year	73,656	79,758

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	7,560	23,259
Other debtors (Property lettings)	1,025	1,216
Total debtors and prepayments	8,585	24,475

100% [2022-23: 17%] by value of the debtors brought forward at the beginning of the year were recovered during the year. There have been no write-offs in the year.

Analysis of cash at bank

Bank balances held in Co-operative Bank and HSBC Bank	16,075	7,131
Bank balance held by Trustees for Methodist Church Purposes	73,656	79,758
Cash held by Central Finance Board of The Methodist Church	374,747	335,302

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	7,373	329
Total Current Liabilities	7,373	329

94% [2022-23: 100%] by value of the creditors brought forward at the beginning of the year have been paid during the year. A small balance remains to be paid over to a third party as a result of a Special Collection in 2022-23.

16. Capital commitments and contingent liabilities

At the 31st August 2024 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2023	Amount on 31-Aug-2022
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2023-24

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	843	2,055	2,228			670
Brigades General Fund	2,869	2,489	1,893			3,464
Child Sponsorship Fund	967	940	1,172			736
Central Flower Fund	749		168			582
Central Tea & Toddlers	1,314	792	654			1,452
Warm Spaces						
Sub totals	6,742	6,275	6,114			6,903
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	104,370	93,069	71,705	9,908		135,642
Norton Methodist Ch.	10,504	11,052	7,683	-5,000		8,873
Norton Comm. Centre	5,867	13,173	20,104	5,000		3,935
Organ Fund	20,091					20,091
Property Fund	219,005	41,448	43,863			216,590
Sub totals	359,836	158,741	143,355	9,908		385,131
Total Unrestricted Funds	366,579	165,017	149,469	9,908		392,034

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	79,758	4,033	227	-9,908		73,656
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,079,758	4,033	227	-9,908		3,073,656

Note: £227 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

18. Detailed analysis of individual fund movements 2022-23

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	826	1,000	983			843
Brigades General Fund	468	5,265	2,865			2,868
Child Sponsorship Fund	772	1,367	1,172			967
Central Flower Fund	900		151			749
Central Tea & Toddlers	503	1,472	662			1,313
Warm Spaces		2,000	2,000			
Sub totals	3,469	11,104	7,833			6,741
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	82,115	86,577	64,322			104,370
Norton Methodist Ch.	8,962	13,459	6,917	-5,000		10,505
Norton Comm. Centre	5,557	13,537	18,228	5,000		5,866
Organ Fund	20,090					20,090
Property Fund	222,830	25,996	29,819			219,007
Sub totals	339,554	139,569	119,286			359,838
Total Unrestricted Funds	343,023	150,673	127,118			366,579

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	61,864	18,070	176			79,758
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,061,864	18,070	176			3,079,758

Note: £176 expenditure represents TMCP administration charge

Endowment Funds						
Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

The Methodist Church - Letchworth Garden City
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19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2024
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	744	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,274	0	Nil

Donations to unrelated parties:

5,288

Total grants and donations:

8,562

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2023
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	721	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,251	0	0

Donations to unrelated parties:

4,951

Total grants and donations:

8,202

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

*Original signed by
Jonathan L Battarbee*

Date

17th October 2024

Name

Jonathan L Battarbee

Address

Letchworth Garden City
Hertfordshire

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on 17th October 2024 and were approved.

Signature of the Chair of the meeting

*Original signed by
Reverend Emmanuel Onabanjo*

Name of the Chair of the meeting

Reverend Emmanuel Onabanjo

Date:

17th October 2024

Independent Examiner's Report

Report to the Trustees of

The Methodist Church - Letchworth Garden City

On accounts for the year ended

31 August 2024

Charity No.

1127225

Set out on pages

10 - 21 inclusive

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2024

Responsibilities and basis of report

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

Independent Examiner's Statement

I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Original signed by Christopher Maylin

Date:

20th January 2025

Name:

Christopher Maylin

Relevant professional qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



Church
Accruals Accounts
2022-2023

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2023

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Emmanuel Onabanjo

Church Stewards:

Roger Harrison

Richard Allen

Vida Blankson

Gill Knowles

George Mather

Valerie Mumford

Caroline Howard

Church Treasurer:

Jonathan Battarbee

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

Review of the year:

This has been a challenging year for the Letchworth congregations as for the entire year we have been without a regular minister. The minister in Stevenage who was given pastoral care over our churches also had to look after four churches of his own, so while we are grateful for his friendly guidance and help, we had to rely heavily on our lay preachers to fill the gaps in the preaching plan, and on our hard working pastoral secretary and her team of visitors who kept in touch with our more vulnerable members.

We are also grateful to our technologically gifted members who produce and distribute the weekly services in CD format to our housebound members, publish it on our website, and who run a daily Zoom chat session and a weekly social. All these activities bind us together as a community.

Three events are worth highlighting:

- 1) From November to Easter, we opened the Central church as a “Warm Space” on Fridays for the benefit of people living in cold houses due to the energy price inflation. With the coming of warmer weather, the session on Fridays has transformed itself into a lively and well attended “Soup and Scripture” meeting.
- 2) In June, Norton hosted the Knitted Bible exhibition, a remarkable collection of scenes from the Bible using knitted figures. The Knitted Bible tours the country, and the condition on churches wanting to host it is that they should contribute one new scene; so the exhibition is continually growing.
- 3) We were able to have the main hall at Letchworth Central completely redecorated. Visitors and users of our premises both at Central and at Norton appreciate the high standard to which they are maintained.

Our buildings remain well used, with our own toddler groups at both sites and our Brigades meeting each week. A wide range of users from within the town – slimmers, amateur dramatics, yoga, table tennis, gardeners and choirs, to name a few, regularly use the premises.

In view of the numbers of children and vulnerable adults in our care, safeguarding is taken extremely seriously and all office holders have had the DBS checks and the necessary level of training according to the Methodist Church’s requirements.

A number of our more elderly members are becoming housebound or moving into care and we will be seeking ways to attract newcomers to increase our congregations.

Plans for 2023-24

We now have a new Minister arrived from Nigeria, who will bring new ideas and a new cultural outlook to our life as a community. We will endeavour to become more outward looking in bringing the Word of God to our wider community, making more use of an improved website and social media presence.

Financial Review:

Total income £165.5k (2021-22 £138.3k) reflected both a full year with no detrimental COVID-19 impact on lettings and internal organisations' activities (combined £47.4k vs £35.3k 2021-22), and increased interest rates generating additional investment income (£13.7k vs £1.6k 2021-22). Legacies of £15.7k were received during the year (2021-22 £13.7k). Expenditure £124.1k (2021-22 £132.6k) was lower than 2021-22, despite inflationary pressures, mainly due to no further contribution being made to the Pension Reserve Fund (£0k vs £13k 2021-22), and a lower Circuit assessment (£65.9k vs £71.2k 2021-22). This produced a surplus of £41.4k (2021-22 £5.7k). The readily available reserves carried forward amount to £446.3k (2021-22 £404.9k). The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities. The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

The full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: Jonathan Battarbee

Independent examiner: Christopher Maylin FCA

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family. We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshiping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER Reverend Emmanuel Onabanjo Chair (ex officio)

LAY WORKERS Hazel Beadle

	<u>Appointed</u>		<u>Appointed</u>	
CHURCH STEWARDS	Richard Allen	22/05/2022	Gill Knowles	22/05/2022
	Vida Blankson	13/05/2018	George Mather	12/03/2011
	Roger Harrison	12/03/2011	Valerie Mumford	05/02/2019
	Caroline Howard	21/05/2023		

CHURCH SAFEGUARDING OFFICER: Ruth Lowe

OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Graham Albone	05/11/2018	14. Anita Latter	12/03/2011
2. Gail Aldridge	05/11/2018	15. David Latter	07/07/2019
3. Katie Allwright	15/05/2016	16. Ruth Lowe	21/05/2023
4. Jonathan Battarbee	12/03/2011	17. John McKean	12/03/2011
5. Cheryl Bidnell	12/03/2011	18. Christopher Parker	12/03/2011
6. Steven Brown	12/03/2011	19. Jennifer Rogers	15/05/2012
7. Linda Cain	05/11/2018	20. Peter Rogers	21/05/2023
8. Rebecca Carter	03/02/2016	21. John Sharman	12/03/2011
9. Christine Druce	12/03/2011	22. Paul Sharman	12/03/2011
10. Neil Gibbens	17/01/2018	23. David Smith	21/05/2023
11. Kenneth Gibbs	12/03/2011	24. Sally Woodhouse	12/03/2011
12. Malcolm Knowles	05/11/2018	25. Susan Woodhouse	12/03/2011
13. Patricia Lander	12/03/2011		

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade
2nd Letchworth Garden City Girls' Brigade
Butterfly Club
Central Band
Central Tea & Toddlers
Little Squirells Toddler Group
Lunch @ Norton

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

It is the Methodist Church's intention to value every human being as part of God's creation and the whole people of God. At the heart of the Methodist community is a deep sense of the place of welcome, hospitality and openness, which demonstrates the nature of God's grace and love for all.

Our church communities are called to be places where the transformational love of God is embodied and life in all its fullness is a gift, which is offered to all people.

Principles:

Safeguarding is about the action the Church takes to promote a safer culture. This means we will:

- promote the welfare of children, young people and adults
- work to prevent abuse from occurring
- seek to protect and respond well to those that have been abused.

We are committed to:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- safeguarding and protecting all children, young people and adults when they are vulnerable
- establishing safe, caring communities, which provide a loving environment where there is informed vigilance as to the dangers of abuse.

We will carefully select and train all those with any responsibility within the church, in line with safer recruitment principles, including the use of criminal records checks through the Disclosure and Barring Service (DBS) and The Protecting Vulnerable Groups (PVG) scheme in Scotland.

We will respond without delay to every safeguarding concern, which suggests that a child, young person or adult may have been harmed, working in partnership with the police and social services in any investigation. We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

We will seek to challenge any abuse of power, especially by anyone in a position of trust.

Working with the Church Safeguarding Officer, we will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts.

In all these principles, we will follow legislation, guidance and recognised good practice.

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only one direct employee below NI/tax threshold and therefore no requirement to provide for redundancy.

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2022-23	Total 2021-22
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			103,829	101,279
- Collections and Gift Aid		74,340		74,340	74,273
- Donations		13,826		13,826	13,349
- Legacies			15,662	15,662	13,657
Charitable activities	5			-	-
- Fund raising				-	-
- Other				-	-
Other trading activities	6	-		36,286	32,565
- Lettings		36,286		36,286	32,565
- Miscellaneous				-	-
Investments	7, 13	11,308	2,409	13,717	1,638
Other	8	-		11,717	2,776
- Internal organisations	18	11,104		11,104	2,776
- Miscellaneous		613		613	-
Total		147,478	18,071	165,549	138,258
Expenditure on:					
Salaries, NIC & Pension costs				-	-
Circuit Assessment		65,850		65,850	71,168
Maintenance on Church building(s) and property	11	21,134		21,134	21,069
Telephone and Travel				-	-
Utilities (insurance, heat and light, water, etc)		18,442		18,442	16,311
Expenditure on other property				-	-
Depreciation	12			-	-
Provisions - Pension Reserve Fund		-		-	13,000
Internal organisations	18	7,832		7,832	3,659
Grants and Donations	19	8,179		8,179	5,587
Other expenditure		2,486	176	2,663	1,804
Total		123,923	176	124,100	132,598
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		23,555	17,894	41,449	5,660
Transfers between funds	18	-	-	-	-
Net movement in funds		23,555	17,894	41,449	5,660
Reconciliation of funds:					
Total funds brought forward		343,024	3,061,864	3,404,888	3,399,225
Total funds carried forward		366,579	3,079,758	3,446,337	3,404,885

For information only - Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

-	7
3,194	7,205
3,171	7,212
23	-

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2023

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	23,512	962		24,475	8,854
Cash at Bank and in hand	14	2,111	5,021		7,131	5,869
Trustees for Methodist Church Purposes				79,758	79,758	61,864
Central Finance Board		327,289	8,013		335,302	328,710
Other						
Total current assets		352,913	13,995	79,758	446,666	405,297
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15	245	85		329	409
Net current assets (liabilities)		352,668	13,911	79,758	446,337	404,888
Total assets less current liabilities		352,668	13,911	3,079,758	3,446,337	3,404,888
Loans and creditors due after 1 year	17					
Provisions for liabs. and charges	17					
Net assets		352,668	13,911	3,079,758	3,446,337	3,404,888
Funds of the Church	18					
Unrestricted funds		104,385	262,193		366,579	343,021
Restricted funds				3,079,758	3,079,758	3,061,864
Total Funds	18	104,385	262,193	3,079,758	3,446,337	3,404,885

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and the amount of Gift Aid accrued but not yet claimed.

Creditors

Creditors include outstanding items relating to utilities, consumables, expenses etc. in August, plus amounts due to third party charities.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2023 Total £	2022 Total £
Collections	56,888		56,888	57,803
Gift Aid	17,453		17,453	16,470
	74,340	-	74,340	74,273
Donations	13,826		13,826	13,349
Legacies	-	15,662	15,662	13,657
Total	88,166	15,662	103,828	101,279
5. Charitable activities	Unrestricted	Restricted	2023 Total £	2022 Total £
Fund raising			-	-
Other			-	-
Total	-	-	-	-
6. Other trading activities	Unrestricted	Restricted	2023 Total £	2022 Total £
Lettings	36,286		36,286	32,565
Miscellaneous		-	-	-
			-	-
			-	-
Total	36,286	-	36,286	32,565
7. Investment income	Unrestricted	Restricted	2023 Total £	2022 Total £
Central Finance Board	11,308		11,308	1,341
Other		2,409	2,409	297
Total	11,308	2,409	13,717	1,638
8. Other	Unrestricted	Restricted	2023 Total £	2022 Total £
Internal Organisations	11,104		11,104	2,776
Miscellaneous	613		613	-
			-	-
			-	-
			-	-
Total	11,717	-	11,717	2,776

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ Nil	Nil
Number of trustees who were paid expenses	Nil	Nil
Nature of the expenses		
No expenses were paid to Trustees.		

Total amount paid	£ Nil	Nil
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10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ Nil	Nil
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ Nil	Nil

11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 3,895	3,452
Employer's National Insurance costs	£ Nil	Nil
Pension costs	£ Nil	Nil
Total staff costs	£ 3,895	3,452
Average number of staff employed during the year were:	0.186	0.186

Note: Maintenance on Church building(s) and property includes the remuneration of a part-time cleaner who is self-employed and is not paid enough to require NI contributions or tax deductions.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2020	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2020							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be in accordance with the book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	61,864	54,179
Add: additions	15,662	13,657
Less: withdrawals		6,115
Add: Interest less administration	2,232	143
Value at end of year	79,758	61,864

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	23,259	7,780
Other debtors (Property lettings)	1,216	1,074
Total debtors and prepayments	24,475	8,854

17% [2021-22: 100%] by value of the debtors brought forward at the beginning of the year were recovered during the year. There have been no write-offs in the year. HMRC are the outstanding debtor, however full payment has been received in 2023-24.

Analysis of cash at bank

Bank balances held in Co-operative Bank and HSBC Bank	7,131	5,869
Bank balance held by Trustees for Methodist Church Purposes	79,758	61,864
Cash held by Central Finance Board of The Methodist Church	335,302	328,710

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	329	409
Total Current Liabilities	329	409

100% [2021-22: 100%] by value of the creditors brought forward at the beginning of the year have been paid during the year.

16. Capital commitments and contingent liabilities

At the 31st August 2023 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2023	Amount on 31-Aug-2022
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2022-23

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	826	1,000	983			843
Brigades General Fund	468	5,265	2,865			2,868
Child Sponsorship Fund	772	1,367	1,172			967
Central Flower Fund	900		151			749
Central Tea & Toddlers	503	1,472	662			1,313
Warm Spaces		2,000	2,000			
Sub totals	3,469	11,104	7,833			6,741
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	82,115	86,577	64,322			104,370
Norton Methodist Ch.	8,962	13,459	6,917	-5,000		10,505
Norton Comm. Centre	5,557	13,537	18,228	5,000		5,866
Organ Fund	20,090					20,090
Property Fund	222,827	25,996	29,819			219,004
Sub totals	339,551	139,569	119,286			359,835
Total Unrestricted Funds	343,020	150,673	127,118			366,576

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	61,864	18,070	176			79,758
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,061,864	18,070	176			3,079,758

Note: £176 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

18. Detailed analysis of individual fund movements 2021-22

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,107	1,755	2,036			826
Brigades General Fund	1,147	2,050	2,729			468
Child Sponsorship Fund	790	1,210	1,228			772
Central Flower Fund	968	0	68			900
Central Tea & Toddlers	341	760	598			503
Sub totals	4,353	5,775	6,659	0	0	3,469
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	86,785	68,564	73,234			82,115
Norton Methodist Ch.	9,911	11,014	11,962			8,963
Norton Comm. Centre	5,965	18,377	18,785			5,557
Organ Fund	20,090			0		20,090
Property Fund	217,942	29,440	30,670	6,115		222,827
Sub totals	340,693	127,395	134,651	6,115	0	339,552
Total Unrestricted Funds	345,046	133,170	141,310	6,115	0	343,021

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	54,179	13,954	154	-6,115		61,864
Methodist Model Trust Property	3,000,000	0	0	0		3,000,000
Total Restricted Funds	3,054,179	13,954	154	-6,115	0	3,061,864

Note: £4,492 was transferred from Bequests held by TMCP to fund lighting upgrade and contribution towards Lay Workers salary
£35 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil	0	0	0	0	Nil

The Methodist Church - Letchworth Garden City

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2023
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	721	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,251	0	Nil

Donations to unrelated parties:

4,951

Total grants and donations:

8,202

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2022
			£	£	£	£
JMA	Connexional	Donation	Nil	Nil	Nil	Nil
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	7
All We Can	Connexional	Donation	Nil	500	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,030	0	7

Donations to unrelated parties:

2,520

Total grants and donations:

5,550

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Original signed by J Battarbee

Date

25-Nov-23

Name

Jonathan L Battarbee

Address

Letchworth Garden City
Hertfordshire

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on
and were approved.

02-Nov-23

Signature of the Chair of the
meeting

Original signed by J Sharman

Name of the Chair of the meeting

John W Sharman

Date:

2nd November 2023

Independent Examiner's Report

Report to the Trustees of	The Methodist Church - Letchworth Garden City		
On accounts for the year ended	31 August 2023	Charity No.	1127225
Set out on pages	10 - 21 inclusive		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2021

Responsibilities and basis of report As the charity'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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Original signed by C Maylin

Date:

27-Jan-24

Name:

Christopher Maylin

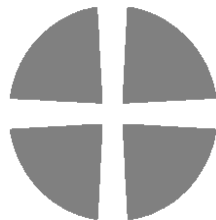
Relevant professional qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



Church
Accruals Accounts
2021-2022

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2022

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Malcolm Peacock

Church Stewards:

Roger Harrison

Richard Allen

Vida Blankson

Gill Knowles

George Mather

Valerie Mumford

Church Treasurer:

Jonathan Battarbee

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

COVID-19 Context:

COVID-19 has had a significant impact over the past 2-3 years but in recent months we have been able to progressively ease restrictions as immunity has developed following successive vaccination programs. Recognising that vulnerable members and adherents still have reservations about mixing with large numbers, we have continued to live stream Sunday services and provide recordings to those wishing to listen later in the week.

Although there have been some community groups that have ceased to operate during the pandemic, most users of our premises have returned to normal operations improving letting income over the past year.

Review of the year:

This year has been characterised by the steady resumption to “normal” church life following the Covid pandemic. Worship at both Letchworth locations has been held normally throughout the year and the precautions such as mask wearing and social distancing have been relaxed. Our policy on Covid restrictions remains that we should be mindful of the wishes of other more vulnerable people.

The facility to stream church services on Zoom has proved very attractive for many people, and a minority have continued to worship this way despite the availability of live services. The convenience of Zoom is probably the major factor. We have not pursued the possibility of fully hybrid worship. In this form, those watching at home can also participate directly e.g. reading from the Bible. Limitations of the church Wi-Fi have precluded this option, however the compromise we have reached suits the majority of our members.

The current form of worship has tested our resources in that we now have two extra people manning our sound system and our video link. Members of the congregation, including some of our younger members, have stepped up and used their skills to provide this, which is greatly appreciated by all.

In June 2022 we held a memorial service for the nineteen members and friends from the two congregations who had passed away during the period of the pandemic and whose funerals had been held in severely restricted circumstances. A memorial brochure was produced to commemorate them. While this was a necessarily solemn occasion, it bears recalling that none of these deaths was due to Covid. Surely this must reflect well on the preventative measures taken early on in the pandemic by our Covid task force.

Meanwhile our midweek activities continue, with our toddler groups at both sites and our Brigades now supplemented by a Thursday social group who have been enjoying a series of outings. Lunch at Norton has been revived and is flourishing again.

Two events in the summer of 2022 testified to the resilience of the Letchworth Methodist community. These were a successful Church Anniversary at Central in June, and a garden party given for our departing Minister and his wife, Malcolm and Sarah Peacock, which was attended by practically every member and friend, including many from the past.

Plans for 2022-23

The year ahead will be challenging as the Letchworth churches will be without a dedicated minister. Arrangements have been put in place to provide leadership in worship and in the administration of the churches and we look forward to the challenges in faith and hope.

Financial Review:

Total income £138.3K (2020-21 £147.8K) reflected the recovery from COVID-19 with increased income from property lettings. Legacies £13.7K were received during the year (2020-21 £41K was exceptional). Expenditure £132.6K reflected a significant increase in utility costs £16.3K (£8.6K 2020-21) and a contribution £13K to Pension Reserve Fund. This produced a surplus of £5.7K (2020-21 £40.9K). The readily available reserves carried forward amount to £404.9K (2020-21 £399.2K). The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities. The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: Jonathan Battarbee

Independent examiner: Christopher Maylin FCA

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family. We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshiping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER Reverend Malcolm Peacock Chair (ex officio)

LAY WORKERS Hazel Beadle

	<u>Appointed</u>		<u>Appointed</u>
CHURCH STEWARDS Richard Allen	22/05/2022	Gill Knowles	22/05/2022
Vida Blankson	13/05/2018	George Mather	12/03/2011
Roger Harrison	12/03/2011	Valerie Mumford	05/02/2019

CHURCH SAFEGUARDING CO-ORDINATOR Pat Lander

OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Graham Albone	05/11/2018	13. Patricia Lander	12/03/2011
2. Gail Aldridge	05/11/2018	14. Anita Latter	12/03/2011
3. Katie Allwright	15/05/2016	15. David Latter	07/07/2019
4. Jonathan Battarbee	12/03/2011	16. John McKean	12/03/2011
5. Cheryl Bidnell	12/03/2011	17. Christopher Parker	12/03/2011
6. Steven Brown	12/03/2011	18. David Rafferty	10/02/2015
7. Linda Cain	05/11/2018	19. Jennifer Rogers	15/05/2012
8. Rebecca Carter	03/02/2016	20. John Sharman	12/03/2011
9. Christine Druce	12/03/2011	21. Paul Sharman	12/03/2011
10. Neil Gibbens	17/01/2018	22. Sally Woodhouse	12/03/2011
11. Kenneth Gibbs	12/03/2011	23. Susan Woodhouse	12/03/2011
12. Malcolm Knowles	05/11/2018	24. Colin Yates	12/03/2011

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade
2nd Letchworth Garden City Girls' Brigade
Butterfly Club
Central Band
Central Tea & Toddlers
Little Squirells Toddler Group
Lunch @ Norton

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Methodist Church Letchworth Garden City commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

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

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only one direct employee below NI/tax threshold and therefore no requirement to provide for redundancy.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2021-22	Total 2020-21
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			101,279	135,385
- Collections and Gift Aid		74,273		74,273	71,155
- Donations		13,349		13,349	23,230
- Legacies			13,657	13,657	41,000
Charitable activities	5			-	588
- Fund raising				-	-
- Other				-	588
Other trading activities	6	-		32,565	9,706
- Lettings		32,565		32,565	9,706
- Miscellaneous				-	-
Investments	7, 13	1,341	297	1,638	-
Other	8	-		2,776	2,076
- Internal organisations	18	2,776		2,776	2,076
- Miscellaneous				-	-
Total		124,304	13,954	138,258	147,755
Expenditure on:					
Salaries, NIC & Pension costs				-	-
Circuit Assessment		71,168		71,168	70,242
Maintenance on Church building(s) and property	11	21,069		21,069	18,091
Telephone and Travel				-	-
Utilities (insurance, heat and light, water, etc)		16,311		16,311	8,605
Expenditure on other property				-	-
Depreciation	12			-	-
Provisions - Pension Reserve Fund		13,000		13,000	-
Internal organisations	18	3,659		3,659	2,781
Grants and Donations	19	5,587		5,587	5,850
Other expenditure		1,650	154	1,804	1,244
Total		132,444	154	132,598	106,813
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					-
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		- 8,140	13,800	5,660	40,942
Transfers between funds	18	6,115	- 6,115	-	-
Net movement in funds		- 2,025	7,685	5,660	40,942
Reconciliation of funds:					
Total funds brought forward		345,046	3,054,179	3,399,225	3,358,283
Total funds carried forward		343,021	3,061,864	3,404,885	3,399,225

For information only - Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

7	225
7,205	6,877
7,212	7,095
-	7

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2022

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	7,780	1,074		8,854	5,745
Cash at Bank and in hand	14	2,955	2,914		5,869	5,391
Trustees for Methodist Church Purposes				61,864	61,864	54,179
Central Finance Board		319,263	9,447		328,710	333,994
Other						
Total current assets		329,998	13,435	61,864	405,297	399,309
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15	158	251		409	84
Net current assets (liabilities)		329,840	13,184	61,864	404,888	399,225
Total assets less current liabilities		329,840	13,184	3,061,864	3,404,888	3,399,225
Loans and creditors due after 1 year	17					
Provisions for liabs. and charges	17					
Net assets		329,840	13,184	3,061,864	3,404,888	3,399,225
Funds of the Church	18					
Unrestricted funds		82,428	260,593		343,021	345,046
Restricted funds				3,061,864	3,061,864	3,054,179
Total Funds	18	329,840	13,184	3,061,864	3,404,885	3,399,225

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and the amount of Gift Aid accrued but not yet claimed.

Creditors

Creditors include outstandings relating to utilities and consumables etc. in August.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2022 Total £	2021 Total £
Collections	57,803		57,803	56,865
Gift Aid	16,470		16,470	14,290
	74,273	-	74,273	71,155
Donations	13,349		13,349	23,230
Legacies	-	13,657	13,657	41,000
Total	87,622	13,657	101,279	135,385

5. Charitable activities	Unrestricted	Restricted	2022 Total £	2021 Total £
Fund raising			-	-
Other			-	588
Total	-	-	-	588

6. Other trading activities	Unrestricted	Restricted	2022 Total £	2021 Total £
Lettings	32,565		32,565	9,706
Miscellaneous		-	-	-
			-	-
Total	32,565	-	32,565	9,706

7. Investment income	Unrestricted	Restricted	2021 Total £	2020 Total £
Central Finance Board	1,341		1,341	2,051
Other		297	297	167
Total	1,341	297	1,638	2,218

8. Other	Unrestricted	Restricted	2022 Total £	2021 Total £
Internal Organisations	2,776		2,776	2,076
Miscellaneous			-	-
			-	-
Total	2,776	-	2,776	2,076

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

	This year	Last year
£	Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
-----	-----

Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£	Nil	Nil
---	-----	-----

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	Nil	Nil
---	-----	-----

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	Nil
---	-----	-----

11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	3,452	2,205
---	-------	-------

Employer's National Insurance costs

£	Nil	Nil
---	-----	-----

Pension costs

£	Nil	Nil
---	-----	-----

Total staff costs

£	3,452	2,205
---	-------	-------

Average number of staff employed during the year were:

0.186	0.186
-------	-------

Note: Maintenance on Church building(s) and property includes the remuneration of a part-time cleaner who is self-employed and is not paid enough to require NI contributions or tax deductions.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2020	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2020							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be in accordance with the book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	54,179	17,670
Add: additions	13,657	41,000
Less: withdrawals	6,115	4,592
Add: Interest less administration	143	101
Value at end of year	61,864	54,179

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	7,780	5,300
Other debtors (Property lettings)	1,074	445
Total debtors and prepayments	8,854	5,745

100% [2019-20: 100%] by value of the debtors brought forward at the beginning of the year have been recovered during the year. There have been no write-offs in the year

Analysis of cash at bank

Bank balances held in Co-operative Bank and HSBC Bank	5,869	5,391
Bank balance held by Trustees for Methodist Church Purposes	61,864	54,179
Cash held by Central Finance Board of The Methodist Church	328,710	333,994

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	409	84
Total Current Liabilities	409	84

100% [2019-20: 100%] by value of the creditors brought forward at the beginning of the year have been paid during the year.

16. Capital commitments and contingent liabilities

At the 31st August 2022 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2022.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2021	Amount on 31-Aug-2022
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2021-22

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,107	1,755	2,036			826
Brigades General Fund	1,147	2,050	2,729			468
Child Sponsorship Fund	790	1,210	1,228			772
Central Flower Fund	968		68			900
Central Tea & Toddlers	341	760	598			503
Sub totals	4,353	5,775	6,659			3,469
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	86,785	68,564	73,234			82,115
Norton Methodist Ch.	9,911	11,014	11,962			8,963
Norton Comm. Centre	5,965	18,377	18,785			5,557
Organ Fund	20,090					20,090
Property Fund	217,942	29,440	30,670	6,115		222,827
Sub totals	340,693	127,395	134,651	6,115		339,552
Total Unrestricted Funds	345,046	133,170	141,310	6,115		343,021

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	54,179	13,954	154	-6,115		61,864
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,054,179	13,954	154	-6,115		3,061,864

Note: £4,492 was transferred from Bequests held by TMCP to fund lighting upgrade and contribution towards Lay Workers salary
£35 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

18. Detailed analysis of individual fund movements 2020-21

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,107	0	0			1,107
Brigades General Fund	1,864	837	1,554			1,147
Child Sponsorship Fund	779	1,239	1,228			790
Central Flower Fund	968	0	0			968
Central Tea & Toddlers	341	0	0			341
Sub totals	5,059	2,076	2,782	0	0	4,353
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	87,410	73,688	74,415			86,683
Norton Methodist Ch.	11,844	8,827	7,760	-3,000		9,911
Norton Comm. Centre	6,078	11,422	14,535	3,000		5,965
Organ Fund	20,090			0		20,090
Property Fund	210,132	17,709	14,389	4,592		218,044
Sub totals	335,554	111,646	111,099	4,592	0	340,693
Total Unrestricted Funds	340,613	113,722	113,881	4,592	0	345,046

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	17,670	41,136	35	-4,592		54,179
Methodist Model Trust Property	3,000,000	0	0	0		3,000,000
Total Restricted Funds	3,017,670	41,136	35	-4,592	0	3,054,179

Note: £4,492 was transferred from Bequests held by TMCP to fund lighting upgrade and contribution towards Lay Workers salary
£35 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil	0	0	0	0	Nil

The Methodist Church - Letchworth Garden City

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2022
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	Nil
All We Can	Connexional	Donation	Nil	500	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,060	0	Nil

Donations to unrelated parties: 2,520

Total grants and donations: 5,580

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2021
			£	£	£	£
JMA	Connexional	Donation	Nil	Nil	Nil	Nil
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	7
All We Can	Connexional	Donation	Nil	500	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,030	0	7

Donations to unrelated parties: 2,820

Total grants and donations: 5,850

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Original signed: J Battarbee

Date

03-Nov-22

Name

Jonathan L Battarbee

Address

Letchworth Garden City
Hertfordshire

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on
and were approved.

03-Nov-22

Signature of the Chair of the
meeting

Original signed: J Sharman

Name of the Chair of the meeting

John W Sharman

Date:

3rd November 2022

Independent Examiner's Report

Report to the Trustees of	The Methodist Church - Letchworth Garden City		
On accounts for the year ended	31 August 2022	Charity No.	1127225
Set out on pages	10 - 21 inclusive		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2021

Responsibilities and basis of report As the charity'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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Original signed: C Maylin

Date:

09-Dec-22

Name:

Christopher Maylin

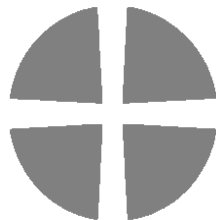
Relevant professional qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



Church
Accruals Accounts
2020-2021

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2021

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Malcolm Peacock

Church Stewards:

Jonathan Battarbee

Vida Blankson

Roger Harrison

George Mather

Sarah Peacock

Vivien Storey

Valerie Mumford

Church Treasurer:

John Sharman

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

COVID-19 Context:

COVID-19 has obviously continued to have a huge impact on the normal activities of the Church. At times during the 2020/21 year, when restrictions allowed, we managed to conduct live services. However, with a potentially vulnerable congregation and extensive reticence to return to live worship whilst restrictions on singing and socialising remained in place, we have continued our on-line worship offering. As a church we have therefore been indebted to many people over the year who have enabled us to function in these unusual circumstances, especially those with a technical mastery of Zoom and the knowledge of how to edit recorded services for distribution via CD or posting on the church web-site.

The Church has also benefited from those who have volunteered to take on the role of COVID-19 lead, providing advice and guidance on what is possible in terms of our church buildings, and those who have provided oversight of our buildings when they have been closed.

Review of the year:

In the summer of 2020 we made the decision to reopen our church buildings as our new church year began in September 2020. Having done so, we were able to hold live 09:30 services on a weekly basis throughout the Autumn, alternating between our two sites (Norton and Central). Some limited letting of the properties was also possible during this period, albeit under strict COVID-19 protocols which, amongst other things, precluded any use of kitchen facilities.

The 09:30 live services were overseen by stewards and COVID-19 duty volunteers to ensure that COVID-19 risk assessments were adhered to. Congregants were also required to pre-book attendance at services during this period. Despite the support of nearly 30% of the congregation for services to be held "live" when the question was put to the congregation in the summer, attendance at the live services in the Autumn was very low, especially at Central. The Stewards discussed whether live services should continue at Central during the pandemic and agreed to keep this under review and consider alternative options. This review was interrupted by the increase in COVID-19 cases, and the change in circumstances this generated.

As COVID-19 numbers, and associated restrictions, increased during December 2020 it was deemed appropriate to cancel / reschedule some live services and the last live service held was the Christmas Eve Communion service. With the initiation of the lockdown in January 2021 our buildings were once again shut down and we reverted to 100% on-line services right through to May 2021. Thereafter live services were available twice a month at Norton, however the Central building was not reopened for services until July 2021. The decision to re-open the churches at different times was driven by the requirements and wishes of the congregations – those who regularly attended worship at Norton were less likely to engage in on-line services so wished for an early return to live worship once COVID restrictions were eased, however a survey of the Central congregation carried out in May 2021 indicated that they were more inclined to continue to take advantage of virtual services until such time as singing was allowed and restrictions on mask wearing and socialising were lifted.

When Central reopened we tried to provide hybrid services i.e. live in the church but available on Zoom to those who wished to remain at home. Unfortunately issues with technology and broadband / wi-fi speed within the church meant that our efforts were only partially successful and we had to revert to on-line services only again for most of August.

Throughout the period that our churches were closed in 2020/21 Zoom services took place, with weekly 10:45 services and monthly 08:30 breakfast services. In contrast to the Autumn 2020 live services, Zoom services continued to attract good numbers especially to the 10:45 service. We were joined on occasion by people from different parts of the country, and some congregants who didn't engage with Zoom services during lock-down one did try them out during lock-down two. The 10:45 service was recorded for posting on the church website, and CDs were produced and delivered to recipients by a willing group of volunteers.

The COVID-19 restrictions had implications for our normal celebrations of Christmas and Easter when we were restricted to on-line services, however our band / choir were able to record carols and hymns for use in the services. We were also able to create daily reflections which were circulated electronically for use during Advent and Lent. Hard copies were produced for those without access to email and these were widely appreciated by our own congregation and congregations further afield.

We offered Zoom junior church on a fortnightly basis thanks to volunteer leaders and safeguarders. Our Brigades operated on a Friday evening via Zoom and both the Awards Evening and Enrolment service also took place via Zoom. These events were well supported by the Brigaders' family members and members of the wider congregation. Brigades met face to face again, but outdoors only, from June until the summer break.

Review of the year: (Continued.)

In place of bible study groups taking place in people's houses, one of our lay preachers organised a dispersed house group, providing study materials that people could look at in their own homes but ideally at the same time as others.

In terms of pastoral care, whilst face to face opportunities were limited for much of the year, considerable work continued via phone and through the distribution of CDs, service transcripts, and notice sheets. In addition, we had daily 1 pm lunch time meetings, Wednesday evening social events, and "coffee" after our 10:45 service via Zoom. Our fellowship and support groups (Thursday Afternoon Fellowship at Central and Butterfly Club at Norton) met when restrictions allowed and were appreciated by those who took advantage of the opportunities for face-to-face contact. As a church we are grateful to the people who work so dedicatedly to ensure that our congregation are cared for and supported.

With the Norton building reopening from June we were able to restart the Norton toddlers' group ("Little Squirrels") with a restriction on numbers. The group is at capacity and has a waiting list. Letting of our church buildings recommenced after lockdown two in the summer of 2020 with those using the premises having to submit COVID risk assessments prior to permission being granted.

Plans for 2021-22

The COVID pandemic will undoubtedly impact us as a church in to the 2021/22 year as infection rates are expected to rise over the winter period, with the prospect of associated restrictions. With a vulnerable congregation to consider, there is a desire to try to solve our IT issues in order to be able to fully offer hybrid worship, enabling those who are comfortable to return to live worship to do so whilst not excluding those who are more cautious, or no longer well enough to attend church in person.

Whilst we are allowed to, we intend to continue to hold live worship on both of our sites, and we hope to see a continued gradual return of pre-COVID activities. For example, our toddler group at Central is re-opening early in 2021/22 and we also plan to open Little Squirrels at Norton on a second morning per week, subject to sufficient volunteers being available.

In the Spring we hope to hold a service of remembrance for all those associated with the church who have died during the COVID pandemic period, many of whom died when our church buildings were closed, or when restrictions on numbers were in place, meaning we were unable to hold normal services of thanksgiving at the time of their deaths.

We are planning a more traditional Christmas in terms of the services we offer in 2021 but our church stewards, our COVID lead, and our property stewards continue to review the situation and amend our risk assessments according to circumstances. These risk assessments dictate what we are and aren't allowed to do.

Financial Review:

Total income £147.8K (2019-20 £122.2K) was impacted by COVID-19 curtailing our activities, including property lettings but offset by legacies £41K received during the year (2019-20 £0K). Expenditure £106.8K was contained by good housekeeping, restricting property maintenance and improvements (2019-20 £116.8K). This produced a surplus of £40.9K (2019-20 £5.4K). The readily available reserves carried forward amount to £399.2K (2019-20 £358.3K).

The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities.

The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: John Sharman

Independent examiner: Christopher Maylin FCA

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family. We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshiping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER Reverend Malcolm Peacock Chair (ex officio)

LAY WORKERS Hazel Beadle

		<u>Appointed</u>		<u>Appointed</u>
CHURCH STEWARDS	Jonathan Battarbee	12/03/2011	George Mather	12/03/2011
	Vida Blankson	13/05/2018	Valerie Mumford	05/02/2019
	Roger Harrison	12/03/2011	Sarah Peacock	11/05/2014
			Vivien Storey	12/03/2011

CHURCH SAFEGUARDING CO-ORDINATOR Pat Lander

OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Graham Albone	05/11/2018	13. Patricia Lander	12/03/2011
2. Gail Aldridge	05/11/2018	14. Anita Latter	12/03/2011
3. Katie Allwright	15/05/2016	15. David Latter	07/07/2019
4. Muriel Anderson	12/03/2011	16. John McKean	12/03/2011
5. Cheryl Bidnell	12/03/2011	17. Christopher Parker	12/03/2011
6. Steven Brown	12/03/2011	18. David Rafferty	10/02/2015
7. Linda Cain	05/11/2018	19. Jennifer Rogers	15/05/2012
8. Rebecca Carter	03/02/2016	20. John Sharman	12/03/2011
9. Christine Druce	12/03/2011	21. Paul Sharman	12/03/2011
10. Neil Gibbens	17/01/2018	22. Sally Woodhouse	12/03/2011
11. Kenneth Gibbs	12/03/2011	23. Susan Woodhouse	12/03/2011
12. Malcolm Knowles	05/11/2018	24. Colin Yates	12/03/2011

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade
2nd Letchworth Garden City Girls' Brigade
Butterfly Club
Central Band
Central Tea & Toddlers
Little Squirells Toddler Group
Lunch @ Norton

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Methodist Church Letchworth Garden City commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

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

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only one direct employee below NI/tax threshold and therefore no requirement to provide for redundancy.

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

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2020-21	Total 2019-20
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			135,385	89,000
- Collections and Gift Aid		71,155	-	71,155	76,328
- Donations		23,230	-	23,230	12,672
- Legacies			41,000	41,000	-
Charitable activities	5		-	588	-
- Fund raising			-	-	-
- Other		452	136	588	-
Other trading activities	6	-	-	9,706	27,331
- Lettings		9,706	-	9,706	27,249
- Miscellaneous			-	-	82
Investments	7, 13			-	2,432
Other	8	-	-	2,076	3,443
- Internal organisations	18	2,076	-	2,076	2,656
- Miscellaneous			-	-	787
Total		106,619	41,136	147,755	122,206
Expenditure on:					
Salaries, NIC & Pension costs			-	-	-
Circuit Assessment		70,242	-	70,242	79,220
Maintenance on Church building(s) and property	11	18,091	-	18,091	12,980
Telephone and Travel		-	-	-	-
Utilities (insurance, heat and light, water, etc)		8,605	-	8,605	11,645
Expenditure on other property		-	-	-	-
Depreciation	12	-	-	-	-
Provisions		-	-	-	-
Internal organisations	18	2,781	-	2,781	3,548
Grants and Donations	19	5,850	-	5,850	6,007
Other expenditure		1,209	35	1,244	3,414
Total		106,778	35	106,813	116,814
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					-
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		- 159	41,101	40,942	5,392
Transfers between funds	18	4,592	- 4,592	-	-
Net movement in funds		4,433	36,509	40,942	5,392
Reconciliation of funds:					
Total funds brought forward		340,613	3,017,670	3,358,283	3,352,891
Total funds carried forward		345,046	3,054,179	3,399,225	3,358,283

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

225	258
6,877	4,397
7,095	4,430
7	225

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2021

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*						
	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	5,300	445		5,745	6,611
Cash at Bank and in hand	14	3,589	1,802		5,391	1,216
Trustees for Methodist Church Purposes				54,179	54,179	17,670
Central Finance Board		77,896	256,098		333,994	333,527
Other						
Total current assets		86,785	258,345	54,179	399,309	359,024
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15		84		84	741
Net current assets (liabilities)		86,785	258,261	54,179	399,225	358,283
Total assets less current liabilities		86,785	258,261	3,054,179	3,399,225	3,358,283
Loans and creditors due after 1 year						
Provisions for liabs. and charges	17					
Net assets		86,785	258,261	3,054,179	3,399,225	3,358,283
Funds of the Church						
	18					
Unrestricted funds		86,785	258,261		345,046	340,613
Restricted funds				3,054,179	3,054,179	3,017,670
Total Funds	18	86,785	258,261	3,054,179	3,399,225	3,358,283

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and the amount of Gift Aid accrued but not yet claimed.

Creditors

Creditors include outstandings relating to utilities and repairs etc. in August.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2021 Total £	2020 Total £
Collections	56,865		56,865	62,473
Gift Aid	14,290		14,290	20,228
	71,155	-	71,155	82,701
Donations	23,230		23,230	16,079
Legacies	-	41,000	41,000	7,200
Total	94,385	41,000	135,385	105,980

5. Charitable activities	Unrestricted	Restricted	2021 Total £	2020 Total £
Fund raising			-	-
Other	452	136	588	4,730
Total	452	136	588	4,730

6. Other trading activities	Unrestricted	Restricted	2021 Total £	2020 Total £
Lettings	9,706		9,706	42,133
Miscellaneous		-	-	400
			-	-
			-	-
Total	9,706	-	9,706	42,533

7. Investment income	Unrestricted	Restricted	2021 Total £	2020 Total £
Central Finance Board			-	2,051
Other			-	167
Total	-	-	-	2,218

8. Other	Unrestricted	Restricted	2021 Total £	2020 Total £
Internal Organisations	2,076		2,076	5,893
Miscellaneous			-	-
			-	-
			-	-
Total	2,076	-	2,076	5,893

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

	This year	Last year
£	Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
-----	-----

Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£	Nil	Nil
---	-----	-----

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	Nil	Nil
---	-----	-----

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	Nil
---	-----	-----

11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	2,205	3,269
---	-------	-------

Employer's National Insurance costs

£	Nil	Nil
---	-----	-----

Pension costs

£	Nil	Nil
---	-----	-----

Total staff costs

£	2,205	3,269
---	-------	-------

Average number of staff employed during the year were:

0.186	0.186
-------	-------

Note: Maintenance on Church building(s) and property includes the remuneration of a part-time cleaner who is self-employed and is not paid enough to require NI contributions or tax deductions.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2020	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2020							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be greater than book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	17,670	18,639
Add: additions	41,000	
Less: withdrawals	4,592	-1,088
Add: Interest less administration	101	119
Value at end of year	54,179	17,670

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	5,300	6,500
Other debtors (Property lettings)	445	111
Total debtors and prepayments	5,745	6,611

100% [2019-20: 100%] by value of the debtors brought forward at the beginning of the year have been recovered during the year. There have been no write-offs in the year

Analysis of cash at bank

Bank balance held in HSBC Letchworth Garden City branch	5,391	1,216
Bank balance held by Trustees for Methodist Church Purposes	54,179	17,670
Cash held by Central Finance Board of The Methodist Church	333,994	333,527

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	84	741
Total Current Liabilities	84	741

100% [2019-20: 100%] by value of the creditors brought forward at the beginning of the year have been paid during the year.

16. Capital commitments and contingent liabilities

At the 31 st August 2021 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2020	Amount on 31-Aug-2021
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2020-21

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,107					1,107
Brigades General Fund	1,864	837	1,554			1,147
Child Sponsorship Fund	779	1,239	1,228			790
Central Flower Fund	968					968
Central Tea & Toddlers	341					341
Sub totals	5,059	2,076	2,782			4,353
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	87,410	73,688	74,415			86,683
Norton Methodist Ch.	11,844	8,827	7,760	-3,000		9,911
Norton Comm. Centre	6,078	11,422	14,535	3,000		5,965
Organ Fund	20,090					20,090
Property Fund	210,132	17,709	14,389	4,592		218,044
Sub totals	335,554	111,646	111,099	4,592		340,693
Total Unrestricted Funds	340,613	113,722	113,881	4,592		345,046

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	17,670	41,136	35	-4,592		54,179
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,017,670	41,136	35	-4,592		3,054,179

Note: £4,492 was transferred from Bequests held by TMCP to fund lighting upgrade and contribution towards Lay Workers salary
£35 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

The Methodist Church - Letchworth Garden City

18. Detailed analysis of individual fund movements previous year 2019-20

Unrestricted Funds

Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,057	375	325			1,107
Brigades General Fund	2,247	1,223	1,606			1,864
Child Sponsorship Fund	1,321	633	1,175			779
Central Flower Fund	918	50	0			968
Central Tea & Toddlers	408	375	442			341
Sub totals	5,951	2,656	3,548	0	0	5,059
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	75,540	78,402	66,785			87,157
Norton Methodist Ch.	13,504	11,489	9,151	-4,000		11,842
Norton Comm. Centre	9,810	11,170	18,901	4,000		6,079
Organ Fund	20,090					20,090
Property Fund	209,357	18,333	18,392	1,088		210,386
Sub totals	328,301	119,394	113,229	1,088	0	335,554
Total Unrestricted Funds	334,252	122,050	116,777	1,088	0	340,613

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	18,639	156	37	-1,088		17,670
Methodist Model Trust Property	3,000,000					3,000,000
Totals	3,018,639	156	37	-1,088	0	3,017,670

Note: £1,088 was transferred from Bequests held by TMCP to fund capital projects

£37 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil	0	0	0	0	Nil

The Methodist Church - Letchworth Garden City
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19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2020
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	410	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	500	Nil	7
All We Can	Connexional	Donation	Nil	500	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	3,030	0	7

Donations to unrelated parties:

2,820

Total grants and donations:

5,850

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2019
			£	£	£	£
JMA	Connexional	Donation	Nil	Nil	Nil	Nil
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	510	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	593	Nil	Nil
All We Can	Connexional	Donation	Nil	1,783	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	4,506	0	0

Donations to unrelated parties:

1,501

Total grants and donations:

6,007

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Original signed: J Sharman

Date

04-Nov-21

Name

John W Sharman

Address

Letchworth Garden City
Hertfordshire

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on
and were approved.

04-Nov-21

Signature of the Chair of the
meeting

Original signed: M Peacock

Name of the Chair of the meeting

Reverend Malcolm Peacock

Date:

4th November 2021

Independent Examiner's Report

Report to the Trustees of	The Methodist Church - Letchworth Garden City		
On accounts for the year ended	31 August 2021	Charity No.	1127225
Set out on pages	10 - 21 inclusive		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2021

Responsibilities and basis of report As the charity'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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Original signed: C Maylin

Date:

23-Dec-21

Name:

Christopher Maylin

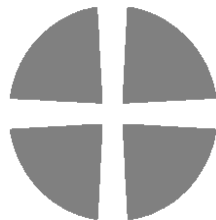
Relevant professional qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales

The Methodist Church - Letchworth Garden City

England & Wales - Charity number 1127225

Accounts



Church
Accruals Accounts
2019-2020

**THE METHODIST CHURCH
REPORT AND ACCOUNTS**

(ACCRUALS BASIS)

for the year ended 31 August 2020

The Methodist Church - Letchworth Garden City

(incorporating Central and Norton Methodist Churches)

Registered Charity - Registration number	1127225
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North Hertfordshire Circuit	Circuit No:	34/15
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Minister:

Reverend Malcolm Peacock

Church Stewards:

Jonathan Battarbee

Vida Blankson

Roger Harrison

George Mather

Sarah Peacock

Vivien Storey

Valerie Mumford

Church Treasurer:

John Sharman

The Methodist Church - Letchworth Garden City
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Introduction

Structure, governance and management:

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". Within the Methodist Church we belong to the North Hertfordshire Circuit, which in turn is part of the Bedfordshire, Essex & Hertfordshire District.

Our governing body is the Church Council, which meets twice yearly usually in February and October. Trustees are generally appointed ex officio from leadership of various Church organisations, with provision for six others. There are committees to oversee Finance and Property, Outreach and Pastoral matters with social and other events organised by the Church Leadership Team.

Aims and objectives:

Our objectives are in line with those of the Methodist Church which are: -

Worship - The Church exists to increase awareness of God's presence and to celebrate God's love.

Learning & Caring - The Church exists to help people to grow and learn as Christians, through mutual support and care.

Service - The Church exists to be a good neighbour to people in need and to challenge injustice.

Evangelism - The Church exists to make more followers of Jesus Christ.

Review of the Year:

COVID-19 Context:

The Church's 2019/20 year was split in half, pretty much exactly, by the COVID-19 pandemic. For the six months prior to the lockdown imposed in March 2020 the Church's activities continued in a similar vein to previous years, however a total and hasty re-evaluation of how we worshipped and worked was necessitated by the country's response to Coronavirus and the closing of places of worship.

We are fortunate to have a minister and several members of our congregation who are IT savvy, and thanks to their forethought we experimented with Zoom/live streamed services as cases of COVID-19 began to increase. As such we were well placed to move to worship exclusively on-line when lockdown was implemented, and were able to put plans in place for those who had no access to the internet (CD recordings, service transcripts, and phone access to services). Our thanks should be recorded to all those who assisted in any way to make our buildings safe and provide support to vulnerable members of the community during these difficult times.

How have we grown as a Church?

2019/20 was the second year that Norton Methodist Church and Central Methodist Church Letchworth Garden City have been managed together as "one church on two sites". Since October 2018 the two churches have been known as "The Methodist Church – Letchworth Garden City" and weekly notices sheets now give information about what is happening at both sites, with emphasis on the range of services available to worshipers each week. The impact of COVID-19 has actually been to lead to the further consolidation of the ties between the two congregations as we came together to worship via Zoom.

Whilst winter 2019/20 inevitably restricted the number and type of church family social events that could take place, the Stotfold Christian Choir visited in December 2019 and the church participated. The Carol Service had the theme of homelessness, with readings about those involved in the Bristol Methodist Centre homelessness project, and contained contributions from the Church's choir and band, as well as a drama. Our Christmas Eve Nativity service, and subsequent hospitality, was organised by members of our Boys' and Girls' Brigades and it was good to see a number of visitors at this service.

Review of the year: (Continued.)

The move to Zoom services early in the pandemic meant that initially we attracted to our virtual services a number of visitors whose own churches had not yet found a solution to the restrictions on physical services. The ease with which people can join the virtual services from different locations also meant that people who have moved away from the area were able to “return” to worship with us.

What have we done to encourage growth?

As part of our plan for growth we continue to employ a part time lay worker. Pre-COVID-19 they were involved in, and helped facilitate, a wide variety of events and activities e.g. a monthly Bread of Life lunch and Messy church at Norton; a Toddler group at Norton; and school assemblies at St Nicholas’ school. The long-established Toddler group at Central also continued thanks to its band of loyal volunteers.

COVID-19 has obviously had a huge impact on our normal activities - changing the way we worship by shutting our buildings; closing groups like Toddlers; and preventing social events like group lunches, however, partly through the use of technology and the dedication of many church members some normal activities continue and new ones have started. Our lay worker has still managed to carry out a wide variety of activities and events including provision of lunches (in various ways), and helping to run an outdoor messy church event over the summer.

As a church we offer different forms of worship – Pre-pandemic there was a conventional service at both sites each week, and less frequent special services e.g. we held café worship quarterly at both the 08:30 and 10:45 Central services and also held an afternoon creative “Worship on the Weekend” (WoW) service every 4-6 months. In addition, our Brigades had their own quarterly service on a Friday evening which attracted good numbers of parents and were also well supported by a loyal group from within the church family. Since moving to virtual services in March we have managed to maintain a weekly 10:45 service and have held monthly 08:30 breakfast services. One of our lay preachers has initiated a dispersed house group during the pandemic, with people looking at the same study material at the same time in their own homes.

Our young people were invited to attend the Methodist Church’s annual national youth 3Generate event and in November 2019 six children and three adults travelled to Southport for the event with a large group from North Hertfordshire Circuit. Whilst the event is deemed successful and growing in popularity within the Methodist Church, it was a new experience for most of those attending from Central and some challenges were experienced so learning for future years is required. Following 3Generate, a new group for the Circuit’s young people started in January 2020. The idea of the group was to provide a forum for young Methodists to come together on a Saturday evening, socialise, have fun, and learn more about God. Unfortunately, after three successful meetings, COVID-19 intervened and the organisers of the group have unfortunately subsequently moved on to other roles.

What have we done to show God’s love?

Back in December 2019 Church members provided supplies to, and helped with the running of, a pop-up café in the town centre in the run up to Christmas. This was well attended with increasing numbers each week it was open during Advent.

Various church members engage in midweek activities which benefit the community and our pastoral visitors provide much valued support to those who are now less able to engage in church activities through age or illness. In terms of pastoral care, whilst face to face opportunities are currently more limited, much work continues via phone and through the distribution of CDs, service transcripts, and weekly notice sheets. In addition, from the beginning of the Lockdown in March we have run 1 pm lunch time drop-in Zoom meetings every day which have provided the opportunity for a chat and a catch-up which was particularly welcomed by those living on their own.

Similarly, as the impact of the pandemic was felt and it was evident that normal social occasions were no longer going to be possible, we started a Wednesday evening social Zoom with planned events each week. These have been fun, frivolous, enjoyable, and educational, and have involved games, quizzes, travelogues, “how to”s, play readings, and music. When COVID-19 restrictions and the weather allowed, a garden fellowship group was created to allow people to meet and chat face to face.

Review of the year: (Continued.)

Our toddler groups remained very popular pre-COVID-19, while our Brigades continue to provide for the spiritual development of our young people and are now meeting virtually.

Our members regularly support the local food bank

How have we shared the story of our faith?

Members came together to play and sing carols in the Town Centre before Christmas 2019. Bags containing knitted figures, and information about Christmas services were distributed. About 200 bags were given out to members of the community.

What one (or more) of the five practices of fruitful congregations have we adopted?

The "Five principles of Fruitful Congregations", as outlined by the American Methodist bishop Robert Schnase, are: Radical Hospitality; Passionate Worship; Intentional Faith Development; Risk-taking Mission and Service; and Extravagant Generosity. The majority of the church's activities fall within these categories; however, some specific examples include:

Radical Hospitality – Until COVID-19 the church continued its practice of monthly lunches after the morning services, with donations going to charities.

Risk taking Mission and Service – We conducted an early morning café service at a café in the town centre and intend to repeat the experiment from time to time once we are allowed to do so again.

Extravagant Generosity - Despite the COVID-19 situation and our inability to celebrate our church anniversary in June in any normal way, the annual gift day collection was a great success with a record amount received.

Plans for 2020-21

Obviously plans for 2020-21 will be largely determined by the COVID-19 situation. Over the summer we held discussions on whether, and when, to reopen our church buildings. Working groups were set up to look at the feasibility of what we could do in each of our church buildings, and to prepare accordingly so we can achieve limited reopening in as safe a way as possible, always acknowledging that there will be some risk. As a result, Church buildings will be re-opening from September 2020. Our support group for retired people, including those with memory impairment, called "Norton Butterfly Club" will also be restarting in a COVID-19 compliant way. We have also been conscious that our offering to our young people has suffered during the pandemic, however our Junior Church will be restarting virtually from September 2020 on a fortnightly basis and our Brigades are operating again on a Friday evening via Zoom thanks to a fantastic group of volunteers. We are looking at ways of restarting our Toddler groups. A forum for the Circuit's young people to meet is needed now that all the individual churches cannot sustain their own youth groups.

Assuming that at some point we are able to return to more traditional ways of worshipping, the Stewards have suggested that the Church's Worship Consultation Group conduct a survey of service requirements to see how we can best shape our service offering for the future, potentially building on the success of our virtual services.

Financial Review:

Total income £122.2K (2018-19 £154.2K) was impacted by COVID-19 curtailing our activities, including property lettings. No legacies were received during the year (2018-19 £7.2K). Expenditure £116,814 was contained by good housekeeping, restricting property maintenance and improvements (2018-19 £147.2K). This produced a surplus of £5,392 (2018-19 £14.2K). The readily available reserves carried forward amount to £358.3K (2018-19 £352.9K).

The Trustees have every reason to believe that the Church is a going concern as there are sufficient members and supporters contributing regularly to meet commitments and liabilities.

The Church owns the freehold properties of Central Methodist Church and Norton Methodist Church. Other investments are held in cash deposits which are readily available reserves. There were no unrealised gains.

The Methodist Church - Letchworth Garden City

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

Full Name of Charity/Church: **The Methodist Church - Letchworth Garden City**
formerly known as Central Methodist Church - Letchworth Garden City

Registration Charity Number: 1127225

Date of original registration: 17 December 2008

Name change effective: 01 September 2018

Main communication address: Central Methodist Church, Pixmore Way,
Letchworth Garden City, Hertfordshire SG6 3TR

The members of The Methodist Church - Letchworth Garden City **Church Council** are the Charity Trustees, who normally meet two times each year in February and October. Membership is made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown on page 8 of this report.

Treasurer: John Sharman

Independent examiner: John G Chastney MA FCA

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes

The Methodist Church - Letchworth Garden City

Aims and organisation

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love. We aim to achieve this by encouraging worship, social, and outreach activities that currently exist, and seeking new ways to extend to others the fellowship of the Church family. We aim to be:

A Church that welcomes people.

A Church that believes in discipleship and mission.

A Church that does ecumenism.

A Church that rejoices in introducing people to Jesus Christ

A Church that does not mind which church you go to as long as you go.

Through these, we seek to develop the life of the Church in Letchworth Garden City.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshiping God through prayer, song and other worship activities.

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

The teaching and learning of the Christian faith through sermons, courses and small groups.

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the Annual Church Meeting.

The Methodist Church - Letchworth Garden City

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 Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that 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 the applicable SORP and accounting standard, SORP(FRS102) as updated
- adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for 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 Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

The Methodist Church - Letchworth Garden City

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER Reverend Malcolm Peacock Chair (ex officio)

LAY WORKERS Hazel Beadle

		<u>Appointed</u>		<u>Appointed</u>
CHURCH STEWARDS	Jonathan Battarbee	12/03/2011	George Mather	12/03/2011
	Vida Blankson	13/05/2018	Valerie Mumford	05/02/2019
	Roger Harrison	12/03/2011	Sarah Peacock	11/05/2014
			Vivien Storey	12/03/2011

CHURCH SAFEGUARDING CO-ORDINATOR Pat Lander

OTHER MEMBERS OF THE CHURCH COUNCIL

	<u>Appointed</u>		<u>Appointed</u>
1. Graham Albone	05/11/2018	15. Anita Latter	12/03/2011
2. Gail Aldridge	05/11/2018	16. David Latter	07/07/2019
3. Katie Allwright	15/05/2016	17. John McKean	12/03/2011
4. Muriel Anderson	12/03/2011	18. Christopher Parker	12/03/2011
5. Elizabeth Battarbee	12/03/2011	19. David Rafferty	10/02/2015
6. Cheryl Bidnell	12/03/2011	20. Jennifer Rogers	15/05/2012
7. Steven Brown	12/03/2011	21. John Sharman	12/03/2011
8. Linda Cain	05/11/2018	22. Paul Sharman	12/03/2011
9. Rebecca Carter	03/02/2016	23. Dave White	12/02/2014
10. Christine Druce	12/03/2011	24. Helen White	12/03/2011
11. Neil Gibbens	17/01/2018	25. Sally Woodhouse	12/03/2011
12. Kenneth Gibbs	12/03/2011	26. Susan Woodhouse	12/03/2011
13. Malcolm Knowles	05/11/2018	27. Colin Yates	12/03/2011
14. Patricia Lander	12/03/2011		

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related Parties

The Church is part of the North Hertfordshire Circuit, which is part of the Bedfordshire, Essex and Hertfordshire District and is also accountable to the Methodist Conference. None of the trustees made a gift of land or substantial other asset to the Church during the year or seek to influence the Trustees.

Internal organisations linked to this church are:

1st Letchworth Garden City Boys' Brigade
2nd Letchworth Garden City Girls' Brigade
Central Band
Tea & Toddlers

The Methodist Church - Letchworth Garden City

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Methodist Church Letchworth Garden City commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

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

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to six months' average expenditure. The Designated Property Fund should be sufficient to meet any unforeseen item of major expenditure on the church building to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

We have only one direct employee below NI/tax threshold and therefore no requirement to provide for redundancy.

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

	Notes to the accounts	Unrestricted funds	Restricted Funds	Total 2019-20	Total 2018-19
		£	£	£	£
Income and Endowments from:					
Donations and legacies	4			89,000	105,980
- Collections and Gift Aid		76,328	-	76,328	82,701
- Donations		12,672	-	12,672	16,079
- Legacies			-	-	7,200
Charitable activities	5		-	-	4,730
- Fund raising			-	-	-
- Other		-	-	-	4,730
Other trading activities	6	-	-	27,331	42,533
- Lettings		27,249	-	27,249	42,133
- Miscellaneous		82	-	82	400
Investments	7, 13	2,276	156	2,432	2,218
Other	8	-	-	3,443	5,893
- Internal organisations	18	2,656	-	2,656	5,893
- Miscellaneous		787	-	787	-
Total		122,050	156	122,206	161,354
Expenditure on:					
Salaries, NIC & Pension costs			-	-	-
Circuit Assessment		79,220	-	79,220	78,473
Maintenance on Church building(s) and property	11	12,980	-	12,980	38,681
Telephone and Travel		-	-	-	-
Utilities (insurance, heat and light, water, etc)		11,645	-	11,645	12,000
Expenditure on other property		-	-	-	-
Depreciation	12	-	-	-	-
Provisions		-	-	-	-
Internal organisations	18	3,548	-	3,548	6,410
Grants and Donations	19	6,007	-	6,007	6,854
Other expenditure		3,377	37	3,414	4,738
Total		116,777	37	116,814	147,156
Other recognised gains / (losses):					
Gains/(Losses) on revaluation of fixed assets				-	-
Gains/(Losses) on investment assets					-
Actuarial gains /(losses) on defined benefit pension schemes				-	-
Net income/(expenditure)		5,273	119	5,392	14,198
Transfers between funds	18	1,088	- 1,088	-	-
Net movement in funds		6,361	- 969	5,392	14,198
Reconciliation of funds:					
Total funds brought forward		334,252	3,018,639	3,352,891	3,338,693
Total funds carried forward		340,613	3,017,670	3,358,283	3,352,891

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

258	294
4,397	10,063
4,430	10,099
225	258

The Methodist Church - Letchworth Garden City

Registered Charity No. 1127225

Balance Sheet as at 31 August 2020

		Unrestricted £	Designated (Unrestricted)	Restricted £	Totals this year £	Totals last year £
Tangible Fixed Assets*						
	Notes					
Land & Buildings	12			3,000,000	3,000,000	3,000,000
Equipment						
Investment properties						
Investments						
Total fixed assets				3,000,000	3,000,000	3,000,000
Current Assets						
Debtors and Prepayments	14	6,500	111		6,611	11,380
Cash at Bank and in hand	14	1,917	(701)		1,216	5,743
Trustees for Methodist Church Purposes				17,670	17,670	18,639
Central Finance Board		85,493	248,034		333,527	324,612
Other						
Total current assets		93,910	247,444	17,670	359,024	360,374
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	15		741		741	7,483
Net current assets (liabilities)		93,910	246,703	17,670	358,283	352,891
Total assets less current liabilities		93,910	246,703	3,017,670	3,358,283	3,352,891
Loans and creditors due after 1 year						
Provisions for liabs. and charges	17					
Net assets		93,910	246,703	3,017,670	3,358,283	3,352,891
Funds of the Church						
	18					
Unrestricted funds		93,910	246,703		340,613	334,252
Restricted funds				3,017,670	3,017,670	3,018,639
Total Funds	18	93,910	246,703	3,017,670	3,358,283	3,352,891

*Details - see Note 12

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

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

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 Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets for use by the Church

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 at estimated market value.

Investment Properties

Investment properties - no property is currently deemed to be held as an investment for the long term purposes of the charity.

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstandings relating to utilities and repairs etc. in August.

The Methodist Church - Letchworth Garden City

4. Donations and legacies	Unrestricted	Restricted	2020 Total	2019 Total
			£	£
Collections	57,228		57,228	62,473
Gift Aid	19,100		19,100	20,228
	76,328	-	76,328	82,701
Donations	12,672		12,672	16,079
Legacies	-	-	-	7,200
Total	89,000	-	89,000	105,980

5. Charitable activities	Unrestricted	Restricted	2020 Total	2019 Total
			£	£
Fund raising			-	-
Other			-	4,730
Total	-	-	-	4,730

6. Other trading activities	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Lettings	27,249		27,249	42,133
Miscellaneous	82	-	82	400
			-	-
			-	-
Total	27,331	-	27,331	42,533

7. Investment income	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Central Finance Board	2,276		2,276	2,051
Other		156	156	167
Total	2,276	156	2,432	2,218

8. Other	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Internal Organisations	2,656		2,656	5,893
Miscellaneous	787		787	-
			-	-
			-	-
Total	3,443	-	3,443	5,893

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

	This year	Last year
£	Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
-----	-----

Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£	Nil	Nil
---	-----	-----

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	Nil	Nil
---	-----	-----

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	Nil
---	-----	-----

11. Paid employees (cost shown in the SoFA as part of Maintenance on Church buildings and property)

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	3,269	3,177
---	-------	-------

Employer's National Insurance costs

£	Nil	Nil
---	-----	-----

Pension costs

£	Nil	Nil
---	-----	-----

Total staff costs

£	3,269	3,177
---	-------	-------

Average number of staff employed during the year were:

0.186	0.186
-------	-------

Note: Maintenance on Church building(s) and property includes the remuneration of a part-time cleaner who is self-employed and is not paid enough to require NI contributions or tax deductions.

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward 01/09/2019	3,000,000						3,000,000
Additions							-
Revaluations (+/-)							-
Disposals (-)							-
Transfers * (+/-)							-
Balance carried forward	3,000,000						3,000,000

Accumulated depreciation

Balance brought forward 01/09/2019							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book amount

Brought forward	3,000,000	-	-	-	-		3,000,000
Carried forward	3,000,000	-	-	-	-		3,000,000

* The "transfers" row is for movements between fixed asset categories.

Note: There is no depreciation provision on the church buildings as the impairment review at the end of the year judged the market value to be greater than book value.

The Methodist Church - Letchworth Garden City

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Value at beginning of year	18,639	15,850
Add: additions		7,200
Less: withdrawals	-1,088	-4,546
Add: Interest less administration	119	135
Value at end of year	17,670	18,639

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments		
Accrued income (HMRC Gift Aid accrued)	6,500	10,618
Other debtors (Property lettings)	111	1,215
Total debtors and prepayments	6,611	11,833

100% [2018-19: 100%] by value of the debtors brought forward at the beginning of the year have been recovered during the year. There have been no write-offs in the year

Analysis of cash at bank

Bank balance held in HSBC Letchworth Garden City branch	1,216	6,969
Bank balance held by Trustees for Methodist Church Purposes	17,670	15,850
Cash held by Central Finance Board of The Methodist Church	333,527	305,137

15. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors (inc. Utilities, property repairs and funds due to third parties)	741	3,672
Total Current Liabilities	741	3,672

100% [2018-19: 100%] by value of the creditors brought forward at the beginning of the year have been paid during the year.

16. Capital commitments and contingent liabilities

At the 31 st August 2020 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

The Methodist Church - Letchworth Garden City

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
Nil					
					Nil

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	Nil

Purpose of loans

None

Creditors due after one year

Name of creditor	Amount on 31-Aug-2020	Amount on 31-Aug-2021
Nil		
Total	Nil	Nil

18. Detailed analysis of individual fund movements 2019-20

Unrestricted Funds						
Internal Organisations	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,057	375	325			1,107
Brigades General Fund	2,247	1,223	1,606			1,864
Child Sponsorship Fund	1,321	633	1,175			779
Flower Fund	918	50				968
Tea & Toddlers	408	375	442			341
Sub totals	5,951	2,656	3,548			5,059
Other Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	75,540	78,402	66,785			87,157
Norton Methodist Ch.	13,504	11,489	9,151	-4,000		11,842
Norton Comm. Centre	9,810	11,170	18,901	4,000		6,079
Organ Fund	20,090					20,090
Property Fund	209,357	18,333	18,392	1,088		210,386
Sub totals	328,301	119,394	113,229	1,088		335,554
Total Unrestricted Funds	334,252	122,050	116,777	1,088		340,613

Restricted Funds						
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	18,639	156	37	-1,088		17,670
Methodist Model Trust Property	3,000,000					3,000,000
Total Restricted Funds	3,018,639	156	37	-1,088		3,017,670

Note: £1,088 was transferred from Bequests held by TMCP to fund a new laptop computer & cabinet
£37 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil					Nil

The Methodist Church - Letchworth Garden City

18. Detailed analysis of individual fund movements previous year 2018-19

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Brigades Camp Fund	1,005	1,330	1,278			1,057
Brigades General Fund	1,900	2,578	2,231			2,247
Child Sponsorship Fund	1,668	1,003	1,350			1,321
Flower Fund	1,053	40	175			918
General Fund	70,171	73,926	67,557	-1,000		75,540
Monday Drop In	520	164	684			0
Norton Methodist Ch.	12,587	14,115	9,198	-4,000		13,504
Norton Comm. Centre	6,941	18,515	19,646	4,000		9,810
Organ Fund	19,090			1,000		20,090
Property Fund	207,585	41,538	44,313	4,547		209,357
Tea & Toddlers	322	778	692			408
Totals	322,842	153,987	147,124	4,547	0	334,252

Note: £1,000 was transferred from General Fund to the Organ Fund to provide for future work

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP - Various Bequests	15,851	7,367	32	-4,547		18,639
						0
Totals	15,851	7,367	32	-4,547	0	18,639

Note: £4,547 was transferred from Bequests held by TMCP to fund capital projects
£32 expenditure represents TMCP administration charge

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
None						
Totals	Nil	0	0	0	0	Nil

The Methodist Church - Letchworth Garden City
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19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2020
			£	£	£	£
Methodist Church Fund	Connexional	Donation	Nil	410	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	410	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	550	Nil	Nil
Fund for Property	Connexional	Donation	Nil	510	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	593	Nil	Nil
All We Can	Connexional	Donation	Nil	1,783	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	250	Nil	Nil
Total			0	4,506	0	0

Donations to unrelated parties:

1,501

Total grants and donations:

6,007

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2019
			£	£	£	£
JMA	Connexional	Donation	Nil	Nil	Nil	Nil
Methodist Church Fund	Connexional	Donation	Nil	Nil	Nil	Nil
Mission in Britain Fund	Connexional	Donation	Nil	800	Nil	Nil
Fund for Support of Presbyters & Deacons	Connexional	Donation	Nil	580	Nil	Nil
Fund for Property	Connexional	Donation	Nil	400	Nil	Nil
World Mission Fund	Connexional	Donation	Nil	847	Nil	12
All We Can	Connexional	Donation	Nil	2,165	Nil	Nil
Methodist Homes	Connexional	Donation	Nil	262	Nil	Nil
Total			0	5,054	0	12

Donations to unrelated parties:

1,800

Total grants and donations:

6,854

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Original signed: J Sharman

Date

14-Oct-20

Name

John W Sharman

Address

Letchworth Garden City
Hertfordshire

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on
and were approved.

14-Oct-20

Signature of the Chair of the
meeting

Original signed: M Peacock

Name of the Chair of the meeting

Reverend Malcolm Peacock

Date:

14th October 2020

Independent Examiner's Report

Report to the Trustees of	The Methodist Church - Letchworth Garden City		
On accounts for the year ended	31 August 2020	Charity No.	1127225
Set out on pages	10 - 21 inclusive		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2019

Responsibilities and basis of report As the charity'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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did 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.

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.

Signed:

Original signed: J Chastney

Date:

17/01/2021

Name:

J G Chastney

Relevant professional qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales