

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales · Charity number 1130633

Details

Status	Registered
Legal form	Previously excepted
Registered	2009-07-21
Register	View on the Charity Commission register

Contact

Address	67 Baker Street Potters Bar Hertfordshire EN6 2EX
Phone	01707 440863
Email	info@stjohnspb.org.uk
Website	www.stjohnspb.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: ÔÇó Regular public acts of worship open to allÔÇó Teaching and promotion of Christianity through sermons, small groups, events, services and coursesÔÇó Pastoral work including visiting the sick and bereavedÔÇó Clubs and meetings for all with a Christian ethosÔÇó Provision of Nursery Playgroups in Potters BarÔÇó Supporting other charities financially and with prayer

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£464,870	£476,291	-	-
2023-08-31	£439,487	£463,403	-	-
2022-08-31	£495,998	£455,865	-	-
2021-08-31	£374,120	£358,753	-	-
2020-08-31	£354,072	£361,208	-	-

Trustees

Name	Role	Appointed
Rev David Jebb	Chair	2022-09-01
Christopher John Humphreys		2024-09-01
DAVID JOHN BOWLER		2016-05-01
DAVID LAWRENCE CARTER		2019-07-01
DAWN JENNETTE FENNER		2016-10-31
David Neil Rhodes		2021-05-01
Dr Constance Myra Louise Sloper		2023-02-12
Dr John Sterland		2023-07-01
GUY ALAIN FENNER		2024-09-01
Helen Jeckells		2019-05-01
KATHRYN FRANCES KRAUSE		
Maggie Lorriane Day		2021-05-01
Margaret Helen Strand		2024-09-01
ROBERT HARVEY WARD		2013-07-29
STEPHEN ROY KRAUSE BSC PGDIP		
Sally Jane Gunning		2022-05-01
Susan Elizabeth Branch		2024-10-01
Val Parker		2020-09-15

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales - Charity number 1130633

Accounts



**Accruals Accounts
2023/2024**

THE METHODIST CHURCH

**STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS**

for the year ended 31 August 2024

St John's Methodist Church Potters Bar

341305

Registered Charity - Registration number 1130633

Minister

Rev David Jebb

Senior Church Steward

Mr David Carter

Treasurer

Mr Robert H Ward

St John's Methodist Church Potters Bar.

Annual report of the trustees for the year to 31st August 2024

Introduction

The Church is governed according to the "Constitutional Practice and Discipline of the Methodist Church". The Church is located in Potters Bar and within the Methodist Church in the UK belongs to the St Albans & Welwyn Circuit, which is in turn part of the Bedfordshire, Essex and Hertfordshire District.

The Governing body is the Church Council which meets at least three times per year. There are committees of this Council which oversee matters such as Resources (Property and Finance), Pastoral, Outreach, Communications and the Nursery Playgroup.

Aims and objectives

The Church serves people from both Potters Bar and its surrounding villages. It aims to work together to live out the Christian faith and share the good news of Jesus Christ in the local community.

Review of Church activities for the year to 31st August 2024

Worship

The Church has continued to hold regular worship each Sunday morning.

- There are several Sunday morning church parade services for the scouts throughout the year where the scouts, cubs and beavers' sections participate in a more informal style of Sunday morning worship.
- Monthly creative worship continues to be well supported. Younger children are engaged in craft activities related to the theme of the day before joining the grown-ups in Church for worship and a time to show the crafts which they have made.

In addition to weekly worship on Sunday mornings there is a monthly Sunday evening café worship. This is a more informal style of worship with more contemporary music and discussions about relevant topics rather than a formal sermon or address.

Church growth and outreach

- An Alpha course was held in autumn 2023 and a further course was held in 2024
- A Welcome Space gathering is held each Tuesday, providing a warm and welcoming place where members and others from the local community can meet informally for both fellowship and a light meal.
- Regular mid-week services are held at two local care homes.
- A weekly Saturday early morning prayer meeting, held on Zoom, which has attracted both members and others not otherwise connected with Church.

- The outreach committee met regularly to plan suitable activities

Regular weekday activities continued including a flourishing parent and toddler group, 'Jumping John's'.

The Women's Guild met regularly meeting the needs of older members. Several Bible study groups meet regularly.

In August 2024 the Church again held a 'Holiday at Home' event providing food, fellowship and entertainment for the more senior members of the church family. This initiative was very well received by participants and will be repeated in future years.

The Church participated in various local ecumenical events throughout the year organised by Churches Together in Potters Bar. These included an ecumenical Christmas event for primary school aged children in Potters Bar (called Discover Christmas), a children's summer holiday club, an Ash Wednesday united service and a Good Friday open air service.

Shenley church holds regular worship each Sunday morning. They plan their own local activities and also let out their premises to a variety of village groups including the WI and the Girl Guides. They have very successful messy church service each month and a mid-week parent and toddler group.

The Church sponsored Scout Group meets on the church premises and held their very popular Christmas and Spring fairs.

The premises continued to be let out to a wide variety of community groups including a ballet school, residents' groups and mother and baby groups as well as family celebrations.

.

Church membership

The Church membership at 31st August 2024 was 89. At 1st September 2023 there were 91 members. During the year 1 person transferred in, 1 member died, 1 moved away and 1 resigned.

In addition, at 31st August 2024 there were 41 others on our community roll. A net loss of 8 over the year.

Nursery Playgroup

The Church runs a Nursery Playgroup ('NPG') for children from 2 to 4 years; this is operated from two settings: one at the Wayside Jubilee Centre in Oakmere and also at the Church's own premises in Baker Street. Both settings being in Potters Bar.

The NPG is registered with OFSTED. It has a separate management board which oversees its day-to-day management in conjunction with the setting manager and her team. This board includes members of the Church Council to whom it reports and has overall responsibility. The objectives of the NPG are to serve the local communities in which the two settings are located and to cover its costs. Both settings are inspected by OFSTED and during the latest inspections, in 2018, one setting received an 'Outstanding' rating and the other a 'Good' rating.

Brief financial review of the year

The Church has three funds:

- The General or unrestricted fund which maintains the Church's fabric and contributes to the cost of Circuit ministry and other Circuit, District and Connexional (National Methodist Church) work.
- The main restricted fund is the Nursery Playgroup
- The designated fund relates to Shenley Church.

General Fund

Income

The main source of income for the General Fund are the regular donations from members and friends and related Gift Aid recoverable from HMRC. The second major source is lettings income from use of the premises by external organisations.

Income from regular giving by members and friends increased very slightly by £1,007 to £57,867 from £56,860 the previous year.

Lettings income for the year decreased very slightly to £17,354 from £18,119 in 2023

Expenditure

The major expenditure of the Church's General Fund is the assessment paid to the St Albans & Welwyn Circuit. The total was £65,400 and was the same as in the previous three years. This assessment is the Church's contribution to the remuneration and accommodation costs of the Circuit's stipendiary ministers and our contribution towards the costs of the work of the Methodist Church regionally and nationally.

The major expense for the year was the installation of new church doors which cost just over £6,000.

After taking the above expenses into account the general fund incurred a small loss of £3,756 for the year to 31st August 2024.

Shenley Church

The Church benefited from two significant one-off donations totalling £5,000.

Notwithstanding the small number of members and adherents, the income from both regular giving and other activities exceeded the running costs, including maintenance, of the buildings; Shenley does not make a separate contribution to the Circuit assessment. It also holds modest cash reserves which were £29,112 as at 31st August 2024 to cover for routine maintenance and unforeseen repair issues.

Nursery Playgroup

The Nursery Playgroup had a more successful year financially than in 2023.

The total income of the Playgroup for the year to 31st August 2024 was £347,000 compared to £328,000 in 2023. As in previous years the majority of the income, 88 % in 2024, came from pupil hours paid for by Hertfordshire County Council with the balance being paid by parents.

The Playgroup made a loss on normal operating activities of £3,048 and after some further preparatory work for setting up the Wayside Centre totalling £14,158 the overall loss for the year as £17,206. The setting previously located in Oakmere Primary School moved into the nearby Wayside Centre in September 2023.

In addition, in the statement of financial activities, SOFA, we are obliged to recognise the unrealised gain or loss, over the year, in the market value of a bond held with the Methodist Church Central Finance Board; this year there was a gain of £3,249, bringing the overall loss on the SOFA to £13,957.

Fund balances

As at 31st August 2024 the net current assets of the Church General Fund were £91,654.

	Year to 31 st August 2024 £	Prior year £
<i>Unrestricted funds</i>		
General Fund	91,654	95,412
Buildings at Potters Bar	2,500,000	2,500,000
<i>Designated funds</i>		
Shenley Fund	29,112	19,571
Buildings at Shenley	340,000	340,000
<i>Restricted funds</i>		
Nursery Playgroup	109,725	123,339
Other	(894)	(553)
Total funds	3,069,597	3,077,769

Reserves

The Reserves Policy for the Church general fund is to hold reserves of at least 6 months' average expenditure. In addition, there is a specific provision for repairs to the roof of a further £10,000. This should be sufficient to meet any unforeseen items of major expenditure on the Church buildings and be able to continue, in the short term, to fund planned activities in the event of any inability to raise sufficient funds to discharge running costs.

The trustees are slowly building up additional reserves in the general fund beyond the level needed to comply with the reserves policy set out above; this is to contribute to future outreach, pastoral or other initiatives authorised by the Church Council and or other improvements to the building and its facilities.

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 the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: St John's Methodist Church Potters Bar

Registration Charity Number: 1130633

Date of registration: 21st July 2009

Main communication address: 67 Baker Street Potters Bar EN6 2EX

The members of the St John's Methodist Church, Church Council are the Charity Trustees. The membership is set out below.

Superintendent Minister

Rev David Jebb

Church Stewards

Robin Burns (resigned 31st August 2024)

Helen Jeckells

David Carter

Sally Gunning

David Rhodes

Church Treasurer

Robert Ward

Other members of the Church Council

Peter Barlow (resigned 31st August 2024)

Roger Croughton (resigned 31st August 2024)

Patricia Griffith

Chris Humphreys

Jo Hutton (resigned 31st August 2024)

Kathryn Krause

Stephen Krause

David Bowler

Guy Fenner (appointed 1st September 2024)

Dawn Fenner

John Sloper

Myra Sloper

Helen Barlow (resigned 31st August 2024)

Val Parker

Maggie Day

Louise Bourton

John Sterland

Sue Branch (appointed 1st October 2024)

Helen Strand (appointed 1st September 2024)

Church Treasurer: Robert Ward acted as the principal officer overseeing the day-to-day financial management and accounting for the Church during the year.

Independent examiner: Newman Morris, Chartered Accountants, London Colney Herts AL2 1HA

Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank Ltd

Aims and organisation

The charity's objective is to work together as a local Methodist Church to live out the Christian faith and share the good news of Jesus Christ in our community.

"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 acts of worship.

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

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 by the Annual Church Meeting.

Trustee Training

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

From time-to-time members of the Church Council, as managing trustees, attend specific training courses run by the Circuit.

Related Parties

The Church is part of the St Albans Welwyn Circuit and the Beds, Herts and Essex District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Church Resources (Finance and Property) Committee. 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:

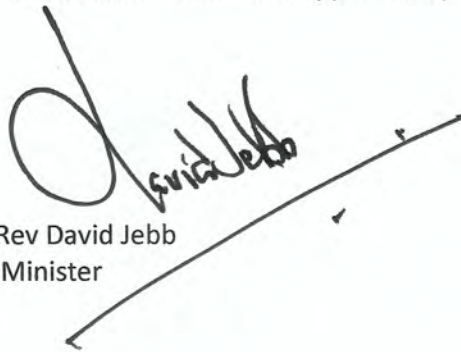
- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is 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. St John's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. St John's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The Trustees' report and the financial statements were approved by the Church Council on 16th June 2025.



Robert Ward
Church Treasurer



Rev David Jebb
Minister

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

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Restricted Fund Nursery Playgroup £	Total 2023- 24 £	Total Prior Year 2022- 2023
Income							
1 Offerings		57,867	4,168			62,035	63527
2 Donations		6,380	6,926			13,306	9882
3 Gift aid		12,795	909			13,704	13208
4 Interest and investment income		3,430	668			4,098	6093
5 Nursery Playgroup Fees					342,983	342,983	325107
6 Internal organisations						0	0
7 Other charitable income		20,645	3,655		4,444	28,744	21,670
8 Total income		101,117	16,326	-	347,427	464,870	439487
Expenditure							
9 Circuit assessment or share		65,400	-			65,400	65400
10 Grants and donations		4,975	40			5,015	5022
11 Property maintenance		25,649	970			26,619	23682
12 Insurance, utilities etc		16,834	6,168		1,552	24,554	19,519
13 Nursery Playgroup staff costs					309,266	309,266	299622
14 Office expenses		8,871	91		3,827	12,789	7,088
15 Other Playgroup expenditure					32,648	32,648	43070
16 Internal organisations						0	-
17 Total charitable expenditure		121,729.00	7269	-	347,293	476,291	463403
18 Gains/(losses) on monetary investments					3,249	3,249	- 3,444
19 Gains/(losses) on investment properties						0	
20 Net income/(expenditure)		- 20,612.00	9057	-	3383	-8172	- 27,360
21 Transfers between funds		16,856	484		-17340	0	
22 Other gains/(losses)						0	
23 Net movement in funds		- 3,756.00	9541	-	-13957	-8172	-27360
24 Total funds brought forward		2,595,410	359571		122,788	3,077,769	3105129
25 Total funds carried forward		2,591,654	369112	-	108,831	3,069,597	3077769

Balance Sheet as at 31 August 2024

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Restricted fund Nursery Playgroup	Totals 2024	Totals 2023
	£	£	£	£	£	£

Fixed Assets

					0	
Investment properties					0	
Church buidings	2,500,000	340,000			2,840,000	2,840,000
Total fixed assets	2,500,000	340,000	0	0	2,840,000	2,840,000

Current Assets

Debtors and prepayments	13,832			4,108	17,940	21,749
Loans by the Churches					0	
Investments with TMCP				76,459	76,459	70,101
Central Finance Board Deposits	74,474	18,326	3,328	22,184	118,312	112,288
Cash at Bank and in hand	6,373	10,786	4,502	10,849	32,510	53,299
Total current assets	94,679	29,112	7,830	113,600	245,221	257,437

Current liabilities

Creditors (due in under 1 year)	3,025		8,724	3,875	15,624	19,668
Grants payable within 2022-23					0	
Total current liabilities	3,025	0	8,724	3,875	15,624	19,668
Net current assets/liabilities	91,654	29,112	-894	109,725	229,597	237,769

Total assets less current liabilities	2,591,654	369,112	-894	109,725	3,069,597	3,077,769
--	------------------	----------------	-------------	----------------	------------------	------------------

Long term liabilities

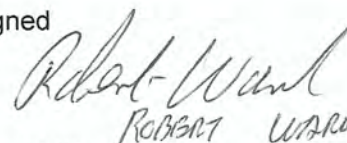
(due after more than one year)

Grants payable after 2022-23					0	
Loans to the Church					0	
					0	
Net assets	2,591,654	369,112	-894	109,725	3,069,597	3,077,769

Funds of the Church

General Fund (Unrestricted)	2,591,654				2,591,654	95,412
Designated Funds (Unrestricted)		369,112			369,112	2,859,571
Total Unrestricted Funds					2,960,766	2,954,983
Restricted Funds			-894		-894	-553
Endowment Funds				109,725	109,725	123,339
Total Funds	2,591,654	369,112	-894	109,725	3,069,597	3,077,769

Signed



Church Treasurer

St John's Methodist Church Potters Bar

Notes to the Accounts for year to 31 August 2024

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Church to continue as a going concern. The trustees have concluded that the Church has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

3 Funds

The funds held constitute the following: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

4 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.

Incoming Resources

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.

Resources Expended

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

Grants and donations

Donations 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.

VAT

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

Fixed assets

Land and buildings and other church property

The Church building and land is held on Trust by the Trustees of Methodist Church Purposes.

Tangible fixed assets include the freehold land and buildings.

The property is listed at its fair value. No depreciation is provided as the residual value is considered to be at least equal to the carrying value

Moveable church furnishings are written off to the Statement of Financial Activities.

Investments

In January 2017 £75,000 from the Playgroup Fund was invested in a Corporate Bond with the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes. Dividends received in the year are credited to the SOFA and the unrealised gain or loss on the market value of the bond at the year-end is shown separately on the SOFA as a gain or loss on monetary investments.

Debtors and Prepayments

Debtors include Gift Aid applicable to the latter part of the financial year receivable from HMRC. Prepayments include amounts paid in advance for insurance, other services and the Circuit assessment.

Creditors

Creditors include, PAYE tax due to HMRC for salaries paid in August 2024,

5 Inclusion of Shenley Methodist Church in the accounts of St John's

The transactions, income and expenditure, relating to Shenley are included in designated funds for the year in the SOFA and its assets and liabilities are included in the balance sheet, also as a designated fund. The market value of the buildings is included also as a fixed asset, see note 6 below.

6 Valuation of land and buildings

A professional valuation was obtained in 2022 of the current market value of the Church land and buildings at both Baker Street Potters Bar and at London Road Shenley. These properties are shown at this market value.

7 Payment to Trustees

There were no payments made to trustees for additional services provided to the Church. This also applies to the previous year.

8 Analysis of Income and Expenditure

Other Charitable Income	2024 £	Prior year 2023 £
lettings	17,354	18,159
Jumping Johns - toddlers	998	901
Fees for weddings and funerals	500	590
Copying charges	0	9
Fund raising	494	454
Sundry	1,299	432
Total: General Fund	20,645	20,545

Expenditure

General fund: Property maintenance	2024 £	Prior year 2023 £
Repairs and maintenance	3208	6,100
Equipment	1328	1,374
Cleaning materials	2164	2,670
Statutory inspections	2446	476
Other costs	0	779
New Church doors	6040	0
Cleaners' salaries	10463	9,862
Total: General Fund	25649	21,261

Nursery playgroup - other expenditure	2024 £	2023 £
Wayside Centre - preparatory work	10,607	13,474
Rent – Wayside Centre	11,465	11,678
Property costs - legal fees	0	1,116
Teaching materials	4,529	8,943
Other costs	6,048	3,419
Total: Nursery playgroup restricted fund	32,649	38 630

10. Fees for independent examination of the accounts

The independent examination of the accounts has been carried out by Newman Morris; a firm of Chartered Accountants based in London Colney. The fee charged was £2,500 inclusive of VAT (2023 £2,000 inclusive of VAT). No fees have been paid to this firm for any other services during this year, (2023 nil).

11. Paid employees

The Church employs two cleaners who are paid from the General Fund. The average number of staff employed by the Playgroup in the year was 21 who were paid from the Nursery Playgroup restricted fund (NPG). (2023, 23).

Staff costs paid in respect of the year

	General Fund £	NPG £
Gross salaries, wages and National Insurance	10,462	291,755
Employer's pension costs	0	15,209
Total staff costs	10,462	306,964

12. Capital commitments and contingent liabilities

At 31st August 2024 there were no capital commitments. No contingent liabilities were identified as at 31st August 2024.

13. Analysis of funds 2023 -2024

Fund name	Opening Balance £	Incoming Resources £	Resources Expended £	Unrealised gains & losses	Transfers £	Closing Balance £
General: unrestricted	95,412	101,116	(121,730)	0	16856	91654
unrestricted: Church buildings Potters Bar	2,500,000	0	0	0	0	2,500,000
Designated: Buildings Shenley	340,000	0	0	0	0	340,000
Designated: Shenley funds	19,571	16326	(7269)	0	484	29112
Restricted: Nursery playgroup	123,339	347428	(346951)	3,249	(17340)	109725
Other restricted funds	(553)	0	(341)	0	0	(894)
Totals	3,077,769	464,870	(476,291)	3249	0	3,069,597

12. Related party transactions

During the year the following payment was made to the St Albans Welwyn Circuit as a contribution towards the remuneration and accommodation costs of the Circuit's stipendiary ministers and a contribution towards the cost of the work of the Methodist Church regionally and nationally.

	2023	2022
St Albans Welwyn Circuit	£65,400	£65,400

Name of Church ... St John's Methodist Church Potters Bar
..... No... 341305.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer  Date..... *24 June 2025*

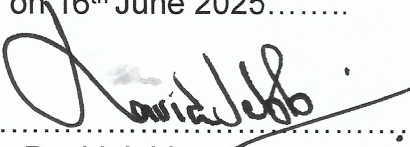
Name and address of treasurer

Robert Ward

.....
c/o St John's Methodist Church Baker Street Potters Bar
..... Post Code... EN6
2DZ.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the meeting of the Church trustees held on 16th June 2025.....

Signature of the Chair of the meeting: 
Name of the Chair of the meeting: Rev David Jebb..... Date
..... *24/6 June 2025*

Independent Examiner's Report to the Trustees of the

St John's Methodist. Church Potters Bar

Charity Number ...1130633.....

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of St John's Methodist
Church for the year ended 31 August 2024 set out on pages ... to As the Church'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 Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Name of Church St John's Methodist Church

No341305.....

Independent Examiner's Statement

The Church's gross income exceeded £250,000 and 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 (other than that disclosed below*) which give me cause to believe that in, any material respect:

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

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

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

Signature of independent examiner CC Morris

Name of independent examiner CHRISTOPHER MORRIS

Relevant professional qualification of independent examiner CHARTERED ACCOUNTANT

Name of firm (where appropriate) NEWMAN MORRIS LIMITED

Address WELLINGTON HOUSE, 273-275 HIGH STREET,

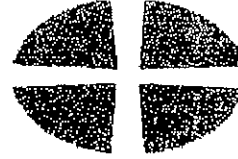
LODDON COLNEY, HERTS Post Code AL2 1HA

Date 27/06/2025

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales - Charity number 1130633

Accounts



**Accruals Accounts
2022/2023**

THE METHODIST CHURCH

**STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2023**

St John's Methodist Church Potters Bar

341305

Registered Charity - Registration number 1130633

Minister

Rev David Jebb

Senior Church Steward

Mr Robin Burns

Treasurer

Mr Robert H. Ward

St John's Methodist Church Potters Bar.

Annual report of the trustees for the year to 31st August 2023

Introduction

The Church is governed according to the "Constitutional Practice and Discipline of the Methodist Church". The Church is located in Potters Bar and within the Methodist Church in the UK belongs to the St Albans & Welwyn Circuit, which is in turn part of the Bedfordshire, Essex and Hertfordshire District.

The Governing body is the Church Council which meets at least three times per year. There are committees of this Council which oversee matters such as Resources (Property and Finance), Pastoral, Outreach, Communications and the Nursery Playgroup.

Aims and objectives

The Church serves people from both Potters Bar and its surrounding villages. It aims to work together to live out the Christian faith and share the good news of Jesus Christ in the local community.

Review of Church activities for the year to 31st August 2023

Worship

The Church has continued to hold regular worship each Sunday morning.

- There are several Sunday morning church parade services for the scouts throughout the year where the scouts, cubs and beavers' sections participate in a more informal style of Sunday morning worship.
- Monthly creative worship continues to be well supported. Younger children are engaged in craft activities related to the theme of the day before joining the grown-ups in Church for worship and a time to show the crafts which they have made.

In addition to weekly worship on Sunday mornings there is a monthly Sunday evening café worship. This is a more informal style of worship with more contemporary music and discussions about relevant topics rather than a formal sermon or address.

Church growth and outreach

- In July 2023 the Church held an 'Away Day at home' to discuss future plans and initiatives to grow the Church and reach out to the wider community.
- For the future, plans were in hand at the year end to start an Alpha course during Autumn 2023
- A welcome space initiative has started, providing a warm and welcoming place each Tuesday where members and others from the local community can meet informally for both fellowship and a light meal.

- Regular mid-week services are held at two local care homes.
- A new initiative started during the year was a weekly Saturday early morning prayer meeting, held on Zoom, which has attracted both members and others not otherwise connected with Church.
- A monthly mid-week prayer meeting is held in the church followed by an informal coffee morning.
- The outreach committee met regularly to plan suitable activities

Regular weekday activities continued including a flourishing parent and toddler group, 'Jumping John's'.

The Women's Guild met regularly meeting the needs of older members. Several Bible study groups meet regularly.

In August 2023 the Church again held a 'Holiday at Home' event providing food, fellowship and entertainment for the more senior members of the church family. This initiative was very well received by participants and will be repeated in future years.

The Church participated in various local ecumenical events throughout the year organised by Churches Together in Potters Bar. These included an ecumenical Christmas event for primary school aged children in Potters Bar (called Discover Christmas), a children's summer holiday club, an Ash Wednesday united service and a Good Friday open air service.

Shenley church hold regular worship each Sunday morning. They plan their own local activities and also let out their premises to a variety of village groups including the WI and the Girl Guides. They have very successful messy church service each month and have also set up a mid-week parent and toddler group.

The Church sponsored Scout Group meets on the church premises and held their very popular Christmas and Spring fairs.

The premises continued to be let out to a wide variety of community groups including a ballet school, residents' groups and mother and baby groups as well as family celebrations.

A new minister Rev David Jebb was inducted with effect from 1st September 2022. He also has pastoral oversight of Shenley and Radlett churches and is the Circuit Superintendent Minister.

Church membership

The Church membership at 31st August 2023 was 91. At 1st September 2022 there were 94 members. During the year 2 people transferred in, 1 member died, 3 transferred out and 1 resigned.

In addition, at 31st August 2023 there were 49 others on our community roll. This is the same total as the previous year but reflects 3 new adherents, 2 departures and 1 adherent becoming a member rather than an adherent.

Nursery Playgroup

The Church runs a Nursery Playgroup ('NPG') for children from 2 to 4 years; this is operated from two settings: at Oakmere School until summer 2023 (and from 1st September 2023 at the Wayside Jubilee Centre) and also at the Church's own premises in Baker Street. All settings being in Potters Bar.

The NPG is registered with OFSTED. It has a separate management board which oversees its day-to-day management in conjunction with the setting manager and her team. This board includes members of the Church Council to whom it reports and has overall responsibility. The objectives of the NPG are to serve the local communities in which the two settings are located and to cover its costs. Both settings are inspected by OFSTED and during the latest inspections, in 2018, one setting received an 'Outstanding' rating and the other a 'Good' rating.

Brief financial review of the year

The Church has three funds:

- The General or unrestricted fund which maintains the Church's fabric and contributes to the cost of Circuit ministry and other Circuit, District and Connexional (National Methodist Church) work.
- The main restricted fund is the Nursery Playgroup.
- The designated fund relates to Shenley Church.

General Fund

Income

The main source of income for the General Fund are the regular donations from members and friends and related Gift Aid recoverable from HMRC. The second major source is lettings income from use of the premises by external organisations.

Income from regular giving by members and friends increased very slightly compared to the previous year. However, the Church benefited from three donations totalling £5,000 in memory of recently deceased members.

Lettings income for the year increased by about £1,000 to £18,159.

Expenditure

The major expenditure of the Church's General Fund is the assessment paid to the St Albans & Welwyn Circuit. The total was £65,400 and was the same as in the previous three years. This assessment is the Church's contribution to the remuneration and accommodation costs of the Circuit's stipendiary ministers and our contribution towards the costs of the work of the Methodist Church regionally and nationally.

No major repair or replacement work was undertaken during the year but routine maintenance costs increased to £6,100 from £3,551 in the previous year.

After taking the above expenses into account the general fund incurred a surplus of £2,629 for the year to 31st August 2023.

Shenley Church

Notwithstanding the small number of members and adherents, the income from both regular giving and other activities exceeded the running costs, including maintenance, of the buildings; Shenley does not make a separate contribution to the Circuit assessment. It also holds modest cash reserves which were £19,571 as at 31st August 2023 to cover for any unforeseen maintenance and repair issues.

Nursery Playgroup

The Nursery Playgroup had a less successful year financially than the previous year as a result of lower pupil numbers and the one - off costs of moving the Oakmere setting to the Wayside Jubilee Centre. Pupil numbers and consequently revenue was down particularly at the Baker Street setting.

Salary costs also rose as a result of the need to improve staff wage rates in line with both inflation and Government and Connexionally stipulated minimum wage levels

The total income of the Playgroup for the year to 31st August 2023 was £328,000 compared to £366,000 in 2022. As in previous years the majority of the income, 88% in 2023, came from pupil hours paid for by Hertfordshire County Council with the balance being paid by parents.

The Playgroup made a loss on normal operating activities of £13,608 and after one off legal costs and the removal and preparatory work of setting up the Wayside Centre totalling £14,590 the overall loss for the year as £ 29,199. In addition, in the statement of financial activities, SOFA, we are obliged to recognise the unrealised loss on the diminution, over the year, in the market value of a bond held with the Methodist Church Central Finance Board; this was £3,444, bringing the overall loss on the SOFA to £32,643.

Fund balances

As at 31st August 2023 the net current assets of the Church General Fund were £ 95,412.

	Year to 31st August 2023 £	Prior year £
Unrestricted funds		
General Fund	95,412	92,783
Designated funds		
Buildings at Potters Bar and Shenley	2,840,000	2,840,000
Shenley Fund	19,571	16,917
Restricted funds		
Nursery Playgroup	123,339	155,982
Other	(553)	(553)
Total funds	3,077,769	3,105,129

Reserves

The Reserves Policy for the Church general fund is to hold reserves in excess of 6 months' average expenditure. This should be sufficient to meet any unforeseen items of major expenditure on the Church buildings and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise sufficient funds to discharge running costs, including the Annual Assessment payable to the Circuit. The trustees are building up additional reserves in the general fund beyond the level needed to comply with the reserves policy set out above; this is to contribute to future pastoral or other initiatives authorised by the Church Council and or enable the replacement of the remaining old single glazed windows in the Church which are beyond repair.

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 the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: St John's Methodist Church Potters Bar

Registration Charity Number: 1130633

Date of registration: 21st July 2009

Main communication address: 67 Baker Street Potters Bar EN6 2EX

The members of the St John's Methodist Church, Church Council are the Charity Trustees. The membership is set out below.

Circuit Ministers

Rev David Jebb (appointed 1st September 2022)

Church Stewards

Robin Burns

Helen Jeckells

David Carter

Sally Gunning

Church Treasurer

Robert Ward

Other members of the Church Council

Peter Barlow

Roger Croughton

Patricia Griffith

Valerie Vessey

Jo Hutton

Kathryn Krause

Stephen Krause

David Bowler

Steve Matthews

Dawn Fenner

John Sloper
Myra Sloper
Helen Barlow
Val Parker
Maggie Day
David Rhodes
Louise Bourton
John Sterland

Church Treasurer: Robert Ward acted as the principal officer overseeing the day-to-day financial management and accounting for the Church during the year.

Independent examiner: Newman Morris, Chartered Accountants, London Colney Herts AL2 1HA

Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank Ltd

Aims and organisation

Charity objective is to work together as a local Methodist Church to live out the Christian faith and share the good news of Jesus Christ in our community.

"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 acts of worship.

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

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 by the Annual Church Meeting.

Trustee Training

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

From time-to-time members of the Church Council, as managing trustees, attend specific training courses run by the Circuit.

Related Parties

The Church is part of the St Albans Welwyn Circuit and the Beds, Herts and Essex District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Church Resources (Finance and Property) Committee. 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. St John's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. St John's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The Trustees' report and the financial statements were approved by the Church Council on 3rd June 2024.



Robert Ward
Church Treasurer

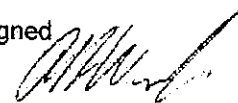
Rev David Jebb
Minister

Sr John's Methodist Church Potters Bar					church no	34105	
Statement of Financial Activities (SOFA) for the year ended 31 August 2023							
	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Other restricted funds	Restricted Funds Nursery playgroup	Total 2022-23	Total Prior year 2021-22
		£	£		£	£	
Income							
1 Offerings		56,862	6,665			63,527	61857
2 Donations		8,632	1,260			9,892	17696
3 Gift aid		12,136	1,072			13,208	14724
4 Interest and Investment Income		2,283	263		3,547	6,093	1427
5 Nursery Playgroup fees			1,321		323,786	325,107	364018
6 Internal organisations						0	871
7 Other charitable income		20,545			1,125	21,670	21098
8 Opening bank balance Shanley							14307
8 Total income		100,468	10,571		328,458	489,487	495998
Expenditure							
9 Circuit assessment or share		65,400				65,400	65400
10 Grants and donations		4,962	60			5,022	4315
11 Property maintenance		21,281	2,421			23,682	24145
12 Insurance, utilities etc		13,833	4,460		1,236	19,519	19437
13 Nursery Playgroup staff costs					299,622	299,622	279901
14 Office expenses		5,152	61		1,875	7,088	4231
15 Other expenditure		3,515	925		38,830	43,070	31313
16 Replacement windows in Church							26430
16 Internal organisations						0	693
17 Total charitable expenditure		114,123	7,917		341,363	463,403	455,866
18 Gains/(losses) on monetary investments					3,444	-3,444	-13189
19 Gains/(losses) on investment properties						0	540233
20 Net income/(expenditure)		-13,655	2,654		-18,349	-27,360	567177
21 Transfers between funds		16,294			-16,294	0	
22 Other gains/(losses)						0	
23 Net movement in funds		2,629	2,654	0	-32,643	-27,360	567177
24 Total funds brought forward		92,783	2,859,917	553	155,982	3,108,129	2537952
25 Total funds carried forward		95,412	2,889,571	553	123,339	3,077,769	3105129

Balance Sheet as at 31 August 2023

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Restricted funds Nursery playgroup	Totals 2023	Totals 2022
	£	£	£	£	£	£
Fixed Assets						
					0	
Investment properties					0	
Church buildings and other property		2,840,000			2,840,000	2,840,000
Total fixed assets		2,840,000	0	0	2,840,000	2,840,000
Current Assets						
Debtors and prepayments	13,868		139	7,742	21,749	14,580
Loans by the Churches					0	
Investments with TMCP				70,101	70,101	71,802
Central Finance Board Deposits	66,255	7,332	2,779	36,922	112,288	131,781
Cash at Bank and in hand	19,085	12,239	-295	22,270	53,299	59,851
Total current assets	99,208	19,571	2,623	136,036	257,437	277,984
Current liabilities						
Creditors (due in under 1 year)	3,798	0	3,178	12,898	19,868	12,855
Grants payable within 2022-23					0	
Total current liabilities	3,798	0	3,178	12,898	19,868	12,855
Net current assets/liabilities	95,412	19,571	-553	123,339	237,769	265,129
Total assets less current liabilities	95,412	2,859,571	-553	123,339	3,077,769	3,105,129
Long term liabilities (due after more than one year)						
Grants payable after 2022-23					0	
Loans to the Church					0	
					0	
Net assets	95,412	2,859,571	-553	123,339	3,077,769	3,105,129
Funds of the Church						
General Fund (Unrestricted)	95,412				95,412	92,783
Designated Funds (Unrestricted)		2,859,571			2,859,571	2,858,917
Total Unrestricted Funds					2,954,983	2,949,700
Restricted Funds			-553		-553	-553
Nursery Playgroup restricted Funds				123,339	123,339	155,982
Total Funds	95,412	2,859,571	-553	123,339	3,077,769	3,105,129

Signed


Robert Ward
Church Treasurer

St John's Methodist Church Potters Bar

Notes to the Accounts for year to 31 August 2023

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Church to continue as a going concern. The trustees have concluded that the Church has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

3 Funds

The funds held constitute the following: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

4 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.

Incoming Resources

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.

Resources Expended

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

Grants and donations

Donations 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.

VAT

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

Investments

In January 2017 £75,000 from the Playgroup Fund was invested in a Corporate Bond with the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes. Dividends received in the year are credited to the SOFA and the unrealised gain or loss on the market value of the bond at the year-end is shown separately on the SOFA as a gain or loss on monetary investments.

Debtors and Prepayments

Debtors include Gift Aid applicable to the latter part of the financial year receivable from HMRC. Prepayments include amounts paid in advance for insurance, other services and the Circuit assessment.

Creditors

Creditors include, PAYE tax due to HMRC for salaries paid in August 2023, rent payable for the Nursery Playgroup premises rented from Oakmere School and professional fees incurred but not billed.

5 Inclusion of Shenley Methodist Church in the accounts of St John's

The transactions, income and expenditure, relating to Shenley are included in designated funds for the year in the SOFA and its assets and liabilities are included in the balance sheet, also as a designated fund. The market value of the buildings is included also as a fixed asset, see note 6 below.

6 Valuation of land and buildings

A professional valuation was obtained in 2022 of the current market value of the Church land and buildings at both Baker Street Potters Bar and at London Road Shenley. These properties are shown at this market value.

7 Payment to Trustees

There were no payments made to trustees for additional services provided to the Church. This also applies to the previous year.

8 Relocation of playgroup setting

It was concluded that it would not be possible for the Oakmere playgroup setting to continue to rent classroom space at Oakmere school for 1st September 2023 onwards. Accordingly, an agreement was entered into with the trustees of the nearby Wayside Centre to rent space there from 1st September 2023. To facilitate this relocation some preparatory work had to be undertaken at the Wayside Centre in summer 2023 to enable the setting to open in early September 2023. These costs, totalling £13,474 are disclosed below in the analysis of expenditure.

9 Analysis of Income and Expenditure

Other Charitable Income	2023 £	2022 £

lettings	18,159	17,135
Jumping Johns - toddlers	901	999
Fees for weddings and funerals	590	1,179
Copying charges	9	12
Fund raising	454	605
Sundry	432	108
Total: General Fund	20,545	20,038

Expenditure

General fund: Property maintenance	2023 £	2022 £
Repairs and maintenance	6,100	3,551
Equipment	1,374	5,229
Cleaning materials	2,670	1,887
Statutory inspections	476	1,964
Waste disposal	779	737
Professional valuations	0	900
Cleaners' salaries	9,862	9,506
Total: General Fund	21,261	23,774

Nursery playgroup - other expenditure	2023 £	2022 £
Wayside Centre - preparatory work	13,474	0
Rent - Oakmere School	11,678	9,151
Property costs - legal fees	1,116	2,878
Teaching materials	8,943	7,904
Other costs	3,419	3,348
Total: Nursery playgroup restricted fund	38,630	23,281

10. Fees for independent examination of the accounts

The independent examination of the accounts has been carried out by Newman Morris; a firm of Chartered Accountants based in London Colney. The fee charged was £2,000 inclusive of VAT (2022 £2,000). No fees have been paid to this firm for any other services during this year, (2022 nil).

11. Paid employees

The Church employs two cleaners who are paid from the General Fund. The average number of staff employed by the Playgroup in the year was 23 who were paid from the Nursery Playgroup restricted fund (NPG). (2022, 20).

Staff costs paid in respect of the year

	General Fund £	NPG £	Total £
Gross salaries, wages and National Insurance	9,862	282,056	291,918
Employer's pension costs	0	14,838	14,838
Total staff costs	9862	296,894	306,756

12. Capital commitments and contingent liabilities

At 31st August 2023 there were no capital commitments. No contingent liabilities were identified as at 31st August 2023.

13. Analysis of funds 2022 -2023

Fund name	Opening Balance £	Incoming Resources £	Resources Expended £	Unrealised gains & losses	Transfers £	Closing Balance £
General: unrestricted	92,783	100,458	(114,123)		16,294	95,412
Designated: Church buildings Potters Bar	2,500,000	0	0	0	0	2,500,000
Designated: Buildings Shenley	340,000	0	0	0	0	340,000
Designated: Shenley funds	16,917	10571	(7917)	0	0	19,571
Restricted: Nursery playgroup	155,982	328,458	(341,363)	(3,444)	(16,294)	123,339
Other restricted funds	(553)					(553)
Totals	3,105,129	439,487	(463,403)	(3,444)	0	3,077,769

12. Related party transactions

During the year the following payment was made to the St Albans Welwyn Circuit as a contribution towards the remuneration and accommodation costs of the Circuit's stipendiary ministers and a contribution towards the cost of the work of the Methodist Church regionally and nationally.

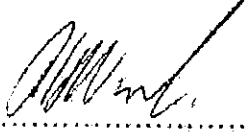
	2023	2022
St Albans Welwyn Circuit	£65,400	£65,400

13 for information only: money received and passed onto external organisations.

	2022/2023	2021/2022
Balance brought forward from last year	729	108
Offerings /gifts received for external organisations	8,666	16,049
Offerings /gifts passed to external organisations	7,233	15,936
Balance carried forward	2,162	729

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer  Date 1st July 2024

Name and address of treasurer Robert Ward..... St John's Methodist Church Baker Street Potters Bar.....

..... Post Code...EN6 2DZ.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will be* presented to the meeting of the Church trustees held on ...3rd June 2024.....

Signature of the Chair of the meeting:

Name of the Chair of the meeting: ...Rev David Jebb July 2024

Independent Examiner's Report to the Trustees of the

St John's Methodist Church Potters Bar

Charity Number ...1130633...

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the St John's Methodist Church for the year ended 31 August 2023 set out on pages ... 1 to 6.... As the Church'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 Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

St John's Methodist Church Potters Bar No ...34105

Independent Examiner's Statement

The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants

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

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

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

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

Signature of independent examiner CC Morris

Name of independent examiner: Christopher Morris
.....

Relevant professional qualification of independent examiner: Chartered Accountant
.....

Name of firm (where appropriate) Newman Morris Ltd

Address ... Wellington House 273 -275 High Street London Colney Herts
.....
..... Post Code ...AL2
1HA.....

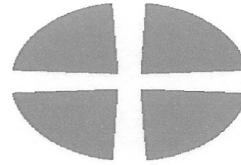
Date ... 02/07/2024

* delete or circle as appropriate

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales - Charity number 1130633

Accounts



**Accruals Accounts
2021/2022**

**THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2022**

St John's Methodist Church Potters Bar

341305

Registered Charity - Registration number 1130633

Minister

Rev David Jebb

Senior Church Steward

Mr Robin Burns

Treasurer

Mr Robert H Ward

St John's Methodist Church Potters Bar.

Annual report of the trustees for the year to 31st August 2022

Introduction

The Church is governed according to the "Constitutional Practice and Discipline of the Methodist Church". The Church is located in Potters Bar and within the Methodist Church in the UK belongs to the St Albans & Welwyn Circuit, which is in turn part of the Bedfordshire, Essex and Hertfordshire District.

The Governing body is the Church Council which meets at least three times per year. There are committees of this Council which oversee matters such as Resources (Property and Finance), Pastoral, Outreach, Communications and the Nursery Playgroup.

Aims and objectives

The Church serves people from both Potters Bar and its surrounding villages. It aims to work together to live out the Christian faith and share the good news of Jesus Christ in the local community.

Review of Church activities for the year to 31st August 2022

The Church has continued to hold regular worship each Sunday morning.

In addition to weekly worship on Sunday mornings there is a monthly Sunday evening café worship. This is a more informal style of worship with more contemporary music and discussions about relevant topics rather than a formal sermon or address.

Monthly creative worship continues to be well supported. Younger children are engaged in craft activities related to the theme of the day before joining the grown-ups in Church for worship and a time to show the crafts which they have made.

In August 2022 the Church again held a 'Holiday at Home' event providing food, fellowship and entertainment for the more senior members of the church family. This initiative was very well received by participants and will be repeated in 2023.

Regular weekday activities continued including a flourishing parent and toddler group, Jumping John's, Women's Guild and Women Connect. Several Bible study groups meet regularly.

The Church hosted an ecumenical Christmas event for primary school aged children in Potters Bar called Discover Christmas.

The Church sponsored Scout Group meets on the church premises and held their very popular Christmas and Spring fairs.

The premises continued to be let out to a wide variety of community groups including a ballet school and mother and baby groups.

The Church was also awarded a bronze Eco Church award in October 2021.

With effect from 1st September 2021 Shenley Methodist Church, about 5 miles west of Potters Bar, became a class of St John's. This was because its membership was less than the minimum number required by the Methodist Church nationally to operate as separate church. St John's Church Council assumed overall responsibility, as managing trustees, for the maintenance of the building and its finances but it continues to hold regular weekly worship and other activities as before.

Our minister for the past 12 years Rev Alison Facey left in November 2021 to take up a post as a hospital chaplain. A new minister, Rev David Jebb has been appointed to take pastoral charge of St John's, along with Shenley, and this took effect from 1st September 2022. In the intervening period the trustees are very grateful to other ministers, including the Reverends Rosemary Fletcher, Andrew Prout and Sue Stilwell who have assisted in the leadership of the Church including the conduct of worship and pastoral care.

Church membership

The Church membership at 31st August 2022 was 94. At 1st September 2021 there were 98 members and another 8 members transferred in from Shenley Methodist Church making a total of 106. During the year 1 new member joined, 3 members died, 3 transferred out and 7 moved away.

In addition, at 31st August 2022 there were 49 others on our community roll. At 1st September 2021 there were 46 others on the community roll at St John's and 16 on the community roll at Shenley making a total of 62. During the year there was net loss of 13 others on the community roll.

Nursery Playgroup

The Church runs a Nursery Playgroup ('NPG') for children from two to four years; this is operated from two settings, at Oakmere School in Potters Bar and the Church's own premises in Baker Street.

The NPG is registered with OFSTED. It has a separate management board which oversees its day-to-day management in conjunction with the setting manager and her team. This board includes members of the Church Council to whom it reports and has overall responsibility. The objectives of the NPG are to serve the local communities in which the two settings are located and to cover its costs. Both settings are inspected by OFSTED and during the latest inspections, in 2018, one setting received an 'Outstanding' rating and the other a 'Good' rating.

Brief financial review of the year

The Church now has three main funds. The General or unrestricted fund which maintains the Church's fabric and contributes to the cost of Circuit ministry and other Circuit, District and Connexional (National Methodist Church) work. The main restricted fund is the Nursery Playgroup and the designated fund relates mainly to Shenley.

General Fund

Income

The main source of income for the General Fund are the regular donations from members and friends and related Gift Aid recoverable from HMRC. The second major source is lettings income from use of the premises by external organisations.

Income from regular giving by members and friends reduced very slightly compared to the previous year. However, the Church benefited from four donations totalling £11,000 from relatives of recently deceased members.

Lettings income for the year increased by £10,000 to £17,135 as the restrictions imposed by the Covid 19 regulations were relaxed and then abolished.

Expenditure

The major expenditure of the Church's General Fund is the assessment paid to the St Albans & Welwyn Circuit. The total was £65,400 and was the same as in the previous three years. This assessment is the Church's contribution to the remuneration and accommodation costs of the Circuit's stipendiary ministers and our contribution towards the costs of the work of the Methodist Church regionally and nationally.

Routine maintenance costs remained the same as in previous years. However approximately £5,000 was expended on two new high-resolution screens for the front of the worship area to replace the obsolete back projection equipment. They are used to project the words of hymns, Bible readings and other material during worship.

The major expense for the year was the replacement of some of the old and rusting single glazed windows in the worship area and the main hall with new double-glazed units. The cost was £26,000.

After taking the above expenses into account the general fund incurred a loss for the year of £6,000,

Shenley Church

With effect from 1st September 2021 St John's took over responsibility for this church's finances. Notwithstanding the small number of members and adherents, the income from both regular giving and other activities exceeded the running costs, including maintenance, of the buildings; Shenley does not make a separate contribution to the Circuit assessment. It also holds modest cash reserves of £17,000 (as at 31st August 2022) to cover for any unforeseen maintenance and repair issues.

Nursery Playgroup

The Nursery Playgroup had an extremely good year financially assisted by record pupil numbers particularly at the Oakmere setting. Total income was £366,000, up nearly 30%, with staff costs of £280,000, up 16% on the previous year. After taking into account other costs including accrued rent and professional fees, it incurred an operating surplus of £43,000 before unrealised losses on the market values of investments were taken into account. This compared to a surplus of £10,000 in the previous year. For the current year to August 2023, it has been necessary to increase staff pay rates significantly to allow for both inflation and changes to living and minimum wage regulations. Furthermore, pupil numbers have been lower so the financial outcome for the current year is likely to be somewhat weaker.

Fund balances

As at 31st August 2022 the net current assets of the Church General Fund were £ 92,783 giving in excess of 6 months cover for expenditure. The trustees are building up additional reserves in the general fund beyond the level needed to comply with the reserves policy set out below; this is to enable the replacement of the remaining old single glazed windows in the Church which are beyond repair.

<i>Unrestricted funds</i>	Current year £	Prior year £
General Fund	92,783	98,952
<i>Designated funds</i>		
Buildings, including Shenley for 2022	2,840,000	2,299,767
Other, including Shenley for 2022	16,917	7267
<i>Restricted funds</i>		
Nursery Playgroup	155,982	125,345
Other	(553)	6,621
<u>Total funds</u>	<u>3,105,129</u>	<u>2,537,952</u>

Reserves

The Reserves Policy for the Church is to hold in excess of 6 months' average expenditure. This should be sufficient to meet any unforeseen items of major expenditure on the Church buildings and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise sufficient funds to discharge running costs including the Annual Assessment payable to the Circuit.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: St John's Methodist Church Potters Bar

Registration Charity Number: 1130633

Date of registration: 21st July 2009

Main communication address: 67 Baker Street Potters Bar EN6 2EX

The members of the St John's Methodist Church, Church Council are the Charity Trustees. The membership is set out below.

Circuit Ministers

Rev David Jebb (appointed 1st September 2022)

Rev Rosemary Fletcher (resigned 31st August 2022)

Rev Alison Facey (resigned 31st October 2021)

Rev Andrew Prout

Church Stewards

Robin Burns

Myra Sloper (retired as a Church Steward on 31st October 2022 but remains a member of the Church Council)

Dave Best (resigned 1st May 2022)

Helen Jeckells

David Carter

Sally Gunning (appointed 1st May 2022)

Church Treasurer

Robert Ward

Other members of the Church Council

Peter Barlow

Roger Croughton

Patricia Griffith

Valerie Vessey

Jo Hutton

Kathryn Krause

Stephen Krause

David Bowler

Steve Matthews

Dawn Fenner

John Sloper

Helen Barlow

Val Parker

Maggie Day

David Rhodes

Graham Phillips

Louise Bourton (appointed 1st November 2021)

Church Treasurer: Robert Ward acted as the principal officer overseeing the day-to-day financial management and accounting for the Church during the year.

Independent examiner: Newman Morris, Chartered Accountants, London Colney Herts AL2 1HA

Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank Ltd

Aims and organisation

Charity objective is to work together as a local Methodist Church to live out the Christian faith and share the good news of Jesus Christ in our community.

"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 acts of worship.

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

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 by the Annual Church Meeting.

Trustee Training

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

From time-to-time members of the Church Council, as managing trustees, attend specific training courses run by the Circuit.

Related Parties

The Church is part of the St Albans Welwyn Circuit and the Beds, Herts and Essex District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Church Resources (Finance and Property) Committee. 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. St John's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. St John's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The Trustees' report and the financial statements were approved by the Church Council on 12th June 2023.

A handwritten signature in cursive script, appearing to read 'Robert Ward', written in black ink.

Robert Ward
Church Treasurer

Rev David Jebb
Minister

St John's Methodist Church Potters Bar							34105
Statement of Financial Activities (SOFA) for the year ended 31 August 2022							
	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Other restricted funds	Restricted fund Nursery Playgroup	Total 2021-2022	total; prior year 2020 - 2021
		£	£	£		£	
Income							
1 Offerings		56,269	5,588			61,857	58162
2 Donations		16,123	1,573			17,696	9892
3 Gift aid		13,474	1,250			14,724	14028
4 Interest and investment income		261	58		1,108	1,427	963
5 Nursery playgroup fees					364,018	364,018	282648
6 Internal organisations				871		871	206
7 Other charitable income		20,038	529		531	21,098	8821
Opening bank balance Shenley			14,307			14,307	
8 Total income		106,165	23,305	871	365,657	495,998	374720
Expenditure							
9 Circuit assessment or share		65,400				65,400	65400
10 Grants and donations		4,096	219			4,315	3951
11 Property maintenance		23,774	371			24,145	16357
12 Insurance, utilities etc		12,836	5,470		1,131	19,437	11524
13 Nursery Playgroup staff costs					279,901	279,901	241249
14 Office expenses		3,099			1,132	4,231	4211
15 Other expenditure		7,701	331		23,281	31,313	15463
16 Replacement windows in Church		26,430				26,430	0
16 Internal organisations				693		693	598
17 Total charitable expenditure		143,336	6,391	693	305,445	455,865	358,753
18 Gains/(losses) on monetary investments					- 13,189	-13,189	-848
19 Gains/(losses) on investment properties			540,233			540,233	
20 Net income/(expenditure)		-37,171	557,147	178	47,023	567,177	15119
21 Transfers between funds		31,002	- 7,264	- 7,352	- 16,386	0	
22 Other gains/(losses)						0	
23 Net movement in funds		-6,169	549,883	-7,174	30,637	567,177	15119
24 Total funds brought forward		98,952	2,307,034	6,621	125,345	2,537,952	2522833
25 Total funds carried forward		92,783	2,856,917	- 553	155,982	3,105,129	2537952

Balance Sheet as at 31 August 2022

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Restricted funds Nursery Playgroup	Totals 2022	Totals 2021
	£	£	£	£	£	£

Fixed Assets

					0	
Investment properties					0	
Church building and other property		2,840,000			2,840,000	2,299,767
Total fixed assets	0	2,840,000	0	0	2,840,000	2,299,767

Current Assets

Debtors and prepayments	14,469		111		14,580	14,257
Loans by the Churches					0	
Investments with TMCP				71,802	71,802	98,655
Central Finance Board Deposits	74,554	6,730	1,236	49,231	131,751	87,877
Cash at Bank and in hand	6,971	10,187	-1,683	44,376	59,851	52,775
Total current assets	95,994	16,917	-336	165,409	277,984	253,564

Current liabilities

Creditors (due in under 1 year)	3,211		217	9,427	12,855	15,379
					0	
Total current liabilities	3,211	0	217	9,427	12,855	15,379
Net current assets/liabilities	92,783	16,917	-553	155,982	265,129	238,185

Total assets less current liabilities	92,783	2,856,917	-553	155,982	3,105,129	2,537,952
--	---------------	------------------	-------------	----------------	------------------	------------------

Long term liabilities (due after more than one year)						
Grants payable after 2021-22					0	
Loans to the Church					0	
					0	
Net assets	92,783	2,856,917	-553	155,982	3,105,129	2,537,952

Funds of the Church

General Fund (Unrestricted)	92,783				92,783	98,952
Designated Funds (Unrestricted)		2,856,917			2,856,917	2,307,034
Total Unrestricted Funds					2,949,700	2,405,986
Restricted Funds			-553		-553	6,621
Nursery playgroup restricted				155,982	155,982	125,345
Total Funds	92,783	2,856,917	-553	155,982	3,105,129	2,537,952

Signed



Church Treasurer

St John's Methodist Church Potters Bar

Notes to the Accounts for year to 31 August 2022

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Church to continue as a going concern. The trustees have concluded that the Church has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

3 Funds

The funds held constitute the following: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

4 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.

Incoming Resources

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.

Resources Expended

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

Grants and donations

Donations 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.

VAT

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

Investments

In January 2017 £75,000 from the Playgroup Fund was invested in a Corporate Bond with the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes. Dividends received in the year are credited to the SOFA and the unrealised gain or loss on the market value of the bond at the year-end is shown separately on the SOFA as a gain or loss on monetary investments.

Debtors and Prepayments

Debtors include Gift Aid applicable to the latter part of the financial year receivable from HMRC. Prepayments include amounts paid in advance for insurance, other services and the Circuit assessment.

Creditors

Creditors include, PAYE tax due to HMRC for salaries paid in August 2022, rent payable for the Nursery Playgroup premises at Oakmere School and professional fees incurred but not billed.

5 Inclusion of Shenley Methodist Church in the accounts of St John's

The transactions, income and expenditure, relating to Shenley are included in designated funds for the year in the SOFA. The market value of the buildings is included also as a fixed asset, see note 6 below.

6 Valuation of land and buildings

A professional valuation was obtained in 2022 of the current market value of the Church land and buildings at both Baker Street Potters Bar and at London Road Shenley.

The Potters Bar buildings have been revalued at the market value of £2,500,000 and the revaluation surplus of £200,233 has been credited to reserves. The buildings at Shenley have been included in the accounts at their market value of £340,000.

7 Payment to Trustees

There were no payments made to trustees for additional services provided to the Church. This also applies to the previous year.

8 Analysis of Income and Expenditure

Other Charitable Income	2022 £	2021 £
lettings	17,135	6,953
Jumping John's - toddlers	999	0
Fees for weddings and funerals	1,179	1,819
Copying charges	12	19
Fund raising	605	0

Sundry	108	30
Total: General Fund	20,038	8,821

Expenditure

Property maintenance	2022 £	2021 £
Repairs and maintenance	3,551	2,812
Equipment	5,229	432
Cleaning materials	1,887	793
Statutory inspections	1,964	254
Waste disposal	737	721
Professional valuations	900	0
Cleaners' salaries	9,506	8,612
Total: General Fund	23,774	13,624
Nursery Playgroup	0	2,733
Total	23,774	16,357

9. Fees for independent examination of the accounts

The independent examination of the accounts has been carried out by Newman Morris, a firm of Chartered Accountants based in London Colney. The fee charged was £2,000 inclusive of VAT (2021 £2,000). No fees have been paid to this firm for any other services during this year, (2021 nil).

10. Paid employees

The Church employs two cleaners who are paid from the General Fund. The average number of staff employed by the Playgroup in the year was 20 who were paid from the Nursery Playgroup restricted fund (NPG). (2021, 20).

Staff costs paid in respect of the year

	General Fund £	NPG £	Total £
Gross salaries, wages and National Insurance	9,506	264,169	273,675
Employer's pension costs	0	13,266	13,266
Total staff costs	9,506	277,435	286,941

11. Capital commitments and contingent liabilities

At 31st August 2022 there were no capital commitments. No contingent liabilities were identified as at 31st August 2022.

12. Analysis of funds 2021 -2022

Fund name	Opening Balance £	Incoming Resources £	Resources Expended £	Unrealised gains & losses	Transfers £	Closing Balance £
General: unrestricted	98952	106165	(143336)		31002	92,783
Designated: Church buildings Potters Bar	2,299,767	0	0	200,233	0	2,500,000
Designated: Buildings Shenley	0			340,000		340,000
Designated: Shenley funds	0	23305	(6388)			16,917
Designated: Unrestricted legacies	7,267		(3))	0	(7,264)	0
Restricted: Nursery playgroup	125,345	365,657	(305,445)	(13,189)	(16,386)	155,982
Other restricted funds	6,621	871	(693)		(7,352)	(553)
Totals	2,537,952	495,998	(455865)	527,044	0	3,105,129

12. Related party transactions

During the year the following payment was made to the St Albans Welwyn Circuit as a contribution towards the remuneration and accommodation costs of the Circuit's stipendiary ministers and a contribution towards the cost of the work of the Methodist Church regionally and nationally.

	2022	2021
St Albans Welwyn Circuit	£65,400	£65,400

13 for information only: money received and passed onto external organisations.

	2021/ 2022	2020/ 2021
Balance brought forward from last year	108	2
Offerings /gifts received for external organisations	16049	7,530
Offerings /gifts passed to external organisations	15936	7,424
Balance carried forward	729	108

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer *Robert Ward* Date *29 June 2023*

Name and address of treasurer Robert Ward..... St John's Methodist Church Baker Street Potters Bar.....

..... Post Code... EN6 2DZ.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be* presented to the meeting of the Church trustees held on ... 12th June 2023.....

Signature of the Chair of the meeting:

Name of the Chair of the meeting: ... Rev David Jebb June 2023

Independent Examiner's Report to the Trustees of the

St John's Methodist Church Potters Bar

Charity Number ...1130633.....

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the St John's Methodist Church for the year ended 31 August 2022 set out on pages ... 1 to 6.... As the Church'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 Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

St John's methodist Church Potters Bar
No ...34105.....

Independent Examiner's Statement

The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of THE INSTITUTE OF CHARTERED ACCOUNTANTS.

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

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

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

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

Signature of independent examiner CC Morris

Name of independent examiner CHRISTOPHER MORRIS

Relevant professional qualification of independent examiner CHARTERED ACCOUNTANT

Name of firm (where appropriate) NEWMAN MORRIS LIMITED

Address WELLINGTON HOUSE, 273-275 HIGH STREET

LONDON COLNEY, HERTS Post Code ALQ 1HA

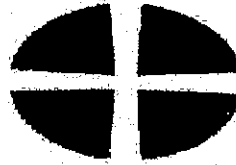
Date 30/06/2023

* delete or circle as appropriate

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales - Charity number 1130633

Accounts



Accruals Accounts
2020/2021

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

St John's Methodist Church Potters Bar

341305

Registered Charity - Registration number 1130833

Minister

Rev Andrew Prout

Senior Church Steward

Dr C Myra L Sloper

Treasurer

Mr Robert H Ward

St John's Methodist Church Potters Bar.

Annual report of the trustees for the year to 31st August 2021

Introduction

The Church is governed according to the "Constitutional Practice and Discipline of the Methodist Church". The Church is located in Potters Bar and within the Methodist Church in the UK belongs to the St Albans & Welwyn Circuit, which is in turn part of the Bedfordshire, Essex and Hertfordshire District.

The Governing body is the Church Council which meets at least three times per year. There are committees of this Council which oversee matters such as Property and Finance, Pastoral, Outreach, Communications and the Nursery Playgroup.

Aims and objectives

The Church serves people from both Potters Bar and its surrounding villages. It aims to work together to live out the Christian faith and share the good news of Jesus Christ in the local community.

Review of Church activities for the year to 31st August 2021

The Church has continued to hold regular worship throughout the ongoing period of Covid related restrictions. Where regulations permitted this has been worship in the Church buildings following all relevant guidance, including social distancing and congregational singing, which applied at the time.

Monthly creative worship continues to be well supported. Younger children are engaged in craft activities related to the theme of the day before joining the grown-ups in Church for worship and a time to show the crafts which they have made.

In July 2021 the Church held a 'Holiday at Home' event over two consecutive days providing food, fellowship and entertainment for the more senior members of the church family. This initiative was very well received by participants and is likely to be repeated.

Regular weekday activities continued including a flourishing parent and toddler group, Jumping John's, Women's Guild and Women Connect and a Men's Fellowship. Several Bible study groups met regularly, some in person and others online.

The Church sponsored Scout Group meets on the church premises and when Covid regulations permitted held their very popular fairs.

The premises continued to be let out to a wide variety of community groups including a ballet school and mother and baby groups.

Future plans

With effect from 1st September 2021 Shenley Methodist Church about 5 miles west of Potters Bar became a class of St John's. This was because its membership was less than the minimum number required by the Methodist Church nationally to operate as separate church. St John's Church

Council assumed overall responsibility, as managing trustees, for the maintenance of the building and its finances but it will continue to hold regular weekly worship and other activities as before.

Our minister for the past 12 years Rev Alison Facey left in November 2021 to take up a post as a hospital chaplain. A new minister, Rev David Jebb has been appointed to take pastoral charge of St John's, along with Shenley, from 1st September 2022. In the intervening period the trustees are very grateful to other ministers, including the Reverends Rosemary Fletcher, Andrew Prout and Sue Stilwell who are assisting in the leadership of the Church including the conduct of worship and pastoral care.

Church membership

The Church membership at 31st August 2021 was 98. At 1st September 2020 there were 102 members and during the year 2 new members joined, 5 members died and 1 member resigned. In addition, at 31st August 2021 there were 46 on our community roll, a net loss of 4 over the year.

From 1st September 2021 the membership increased by 8 being members transferred from Shenley Methodist Church. In addition, there are 16 on the Shenley community roll.

Nursery Playgroup

The Church runs a Nursery Playgroup ('NPG') for children from two to four years; this is operated from two settings, at Oakmere School in Potters Bar and the Church's own premises in Baker Street.

The NPG is registered with OFSTED. It has a separate management board which oversees its day-to-day management in conjunction with the setting manager and her team. This board includes members of the Church Council to whom it reports and has overall responsibility. The objectives of the NPG are to serve the local communities in which the two settings are located and to cover its costs. Both settings are inspected by OFSTED and during the latest inspections, in 2018, one setting received an 'Outstanding' rating and the other a 'Good' rating.

Brief financial review of the year

The Church has two main funds. The General or unrestricted fund which maintains the Church's fabric and contributes to the cost of Circuit ministry and other Circuit, District and Connexional (National Methodist Church) work. The main restricted fund is the Nursery Playgroup.

General Fund

Income

The main source of income for the General Fund is the Sunday collections and related Gift Aid recoverable from HMRC. The second major source is lettings income from use of the premises by external organisations.

Income from regular giving by members and friends held steady compared to the previous year; most members are now donating by means of regular standing orders.

Lettings income for the year fell by a further £3,500 approximately as there were restrictions on lettings due to covid regulations. Since the year end lettings activity and income has reverted to pre covid levels.

Expenditure

The major expenditure of the Church's General Fund is the assessment paid to the St Albans & Welwyn Circuit. The total was £65,400 and was the same as in the previous two years. This assessment is the Church's contribution to the remuneration and accommodation costs of the Circuit's stipendiary ministers and our contribution towards the costs of the work of the Methodist Church regionally and nationally.

Repair costs were lower in 2021 as in the previous year, to 31st August 2020, there had been expenditure on the resurfacing of the car park.

Overall, the general fund incurred a loss for the year of £2,574, compared to a loss of £6,099 in 2020. However, the loss in 2020 was after taking into account the cost of resurfacing of the car park, which was £7,696. The resumption of pre covid levels of lettings in the current 2021/2022 year should help to improve the financial outcome for the year to 31st August 2022.

Nursery Playgroup

The Nursery Playgroup had a satisfactory year financially. Total income was £283,000, up about 12%, with staff costs of £241,000, up 6% on the previous year. After taking into account other costs, it incurred an operating surplus of £10,000 before unrealised losses on investments were taken into account compared to a very small loss in the previous year.

Fund balances

As at 31st August 2021 the net current assets of the Church General Fund were £98,952 giving in excess of 6 months cover for expenditure. The trustees are building up additional reserves in the general fund beyond the level needed to comply with the reserves policy set out below; this is to enable the replacement of old single glazed windows in the Church which are beyond repair. This work is expected to be carried out in the year to 31st August 2022.

Unrestricted funds	Current year £	Prior year £
General Fund	98,952	101,526
Designated funds		
Church buildings	2,299,767	2,299,767
Unrestricted legacies	7265	7,257
Restricted funds		
Internal organisations	550	578
Nursery Playgroup	124,063	113,497
Legacies	7,355	208
Total funds	2,537,952	2,522,833

Reserves

The Reserves Policy for the Church is to hold in excess of 6 months' average expenditure. This should be sufficient to meet any unforeseen items of major expenditure on the Church buildings and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise sufficient funds to discharge running costs including the Annual Assessment payable to the Circuit.

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 the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102

Full Name of Charity: St John's Methodist Church Potters Bar

Registration Charity Number: 1130633

Date of registration: 21st July 2009

Main communication address: 67 Baker Street Potters Bar EN6 2EX

The members of the St John's Methodist Church, Church Council are the Charity Trustees. The membership is set out below.

Circuit Ministers

Rev Rosemary Fletcher

Rev Allison Facey (resigned 31st October 2021)

Rev Andrew Prout

Church Stewards

Robin Burns

Christopher Humphreys resigned (1st May 2021)

Myra Sliper

Dave Best

Helen Jackells

Church Treasurer

Robert Ward

Other members of the Church Council

Peter Barlow

David Carter

Roger Croughton

Patricia Griffith

Valerie Vessey

Jo Hutton

Kathryn Krause

Stephen Krause

David Bowler

Steve Matthews

Dawn Fenner
John Sloper
Helen Barlow
Val Parker
Maggié Day (appointed 1st May 2021)
David Rhodes (appointed 1st May 2021)
Graham Phillips (appointed 1st May 2021)
Louise Bourton (appointed 1st November 2021)

Church Treasurer: Robert Ward acted as the principal officer overseeing the day-to-day financial management and accounting for the Church during the year.

Independent examiner: Newman Morris, Chartered Accountants, London Colney Herts AL2 1HA

Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank Ltd

Aims and organisation

Charity objective is to work together as a local Methodist Church to live out the Christian faith and share the good news of Jesus Christ in our community.

"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 acts of worship.

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

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 by the Annual Church Meeting.

Trustee Training

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

From time-to-time members of the Church Council, as managing trustees, attend specific training courses run by the Circuit.

Related Parties

The Church is part of the St Albans Welwyn Circuit and the Beds, Herts and Essex District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Church Finance and Property Committee. 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 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. St John's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. St John's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The Trustees' report and the financial statements were approved by the Church Council on 27th June 2022.



Robert Ward
Church Treasurer

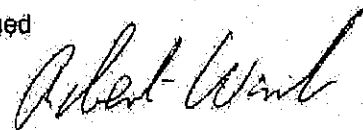
Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Other Restricted Funds	Restricted Fund Nursery Playgroup	TOTAL year 2020- 2021	Total prior year 2019- 2020
		£	£	£	£		£
Income							
1 Offerings		58,162				58,162	57,809
2 Donations		2,395		7,496		9,891	6,162
3 Gift aid		14,028				14,028	18,634
4 Interest and investment income		105	10	13	835	963	1,718
5 Nursery playgroup Fees					282,648	282,648	282,606
6 Internal organisations				206		206	1,701
7 Other charitable income		8,821				8,821	15,445
8 Total income		83,512	10	7,715	283,483	374,720	354,072
Expenditure							
9 Circuit assessment or share		65,400				65,400	65,400
10 Grants and donations		3,951				3,951	3,951
11 Property maintenance		13,624			2,793	16,417	28,698
12 Insurance, utilities etc		11,524				11,524	16,023
13 Nursery Playgroup staff costs					241,249	241,249	228,271
14 Office expenses		8,032			1,179	9,211	5,678
15 Other expenditure		3,269		1,382	18,682	23,333	12,741
16 Internal organisations				598		598	1,246
17 Total charitable expenditure		100,830	0	1,880	256,043	358,753	361,208
18 Gains/(losses) on monetary investments					648	648	848
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		-17,318	10	5,835	26,692	15,119	30,238
21 Transfers between funds		14,744			14,744		0
22 Other gains/(losses)							0
23 Net movement in funds		-2,574	10	5,835	11,848	15,119	30,238
24 Total funds brought forward		101,526	2,307,024	786	113,497	2,522,833	2,522,833
25 Total funds carried forward		98,952	2,307,034	6,621	125,345	2,537,952	2,553,071

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Restricted Funds Nursery Playgroup	Totals 2021	Totals 2020
	£	£	£	£	£	£
Fixed Assets						
Church building and other property		2,299,767			2,299,767	2,299,767
Investment properties					0	
Investments					0	
Total fixed assets	0	2,299,767	0	0	2,299,767	2,299,767
Current Assets						
Debtors and prepayments	19,745		512		14,287	16,012
					0	
Investments with TMCP		7,267	7,363	84,035	98,655	91,838
Central Finance Board Deposits	68,043		740	19,089	87,872	101,457
Cash at Bank and in hand	19,178		-1,884	35,483	52,776	20,274
Total current assets	106,952	7,267	6,727	138,607	259,551	228,281
Current Liabilities						
Creditors (due in under 1 year)	2,012		108	13,281	15,379	5,215
Grants payable within 2020-21					0	
Total current liabilities	2,012	0	108	13,281	15,379	5,215
Net current assets/liabilities	98,952	7,267	6,621	125,345	239,188	223,066
Total assets less current liabilities	98,952	2,307,034	6,621	125,345	2,537,952	2,522,833
Long term liabilities (due after more than one year)						
Grants payable after 2020-21					0	
Loans to the Church					0	
					0	
Net assets	98,952	2,307,034	6,621	125,345	2,537,952	2,522,833
Funds of the Church						
General Fund (Unrestricted)	98,952				98,952	101,529
Designated Funds (Unrestricted)		2,307,034			2,307,034	2,307,023
Total Unrestricted Funds					2,405,986	2,408,552
Restricted Funds			6,621		6,621	788
Endowment Funds				125,345	125,345	113,493
Total Funds	98,952	2,307,034	6,621	125,345	2,537,952	2,522,833

Signed



Robert Ward Church Treasurer

St John's Methodist Church Potters Bar

Notes to the Accounts for year to 31 August 2021

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Church to continue as a going concern. As explained in the Trustees Annual Report, since the year end the global pandemic and spread of COVID-19 has severely impacted many economies throughout the world. The Trustees have assessed the impact Covid-19 may have on the Church's forecast and projections and have made this assessment for a period of at least one year from the date of approving these financial statements. The trustees have concluded that the Church has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

3 Funds

The funds held constitute the following: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

4 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.

Incoming Resources

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.

Resources Expended

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

Grants and donations

Donations 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.

VAT

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

Investments

In January 2017 £75,000 from the Playgroup Fund was invested in a Corporate Bond with the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes. Dividends received in the year are credited to the SOFA and the unrealised gain or loss on the market value of the bond at the year-end is shown separately on the SOFA as a gain or loss on monetary investments.

Debtors and Prepayments

Debtors include Gift Aid applicable to the latter part of the financial year receivable from HMRC. Prepayments include amounts paid in advance for insurance, other services and the Circuit assessment.

Creditors

Creditors include, PAYE tax due to HMRC for salaries paid in August 2021, rent payable for the Nursery Playgroup premises at Oakmere School and professional fees incurred but not billed.

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Church. This also applies to the previous year.

6 Analysis of Income and Expenditure

Other Charitable Income	2021 £	2020 £
Lettings	6,953	11,615
Jumping John's - toddlers	0	1,646
Fees for weddings and funerals	1,819	1,075
Copying charges	19	642
Fund raising	0	98
Sundry	30	369
Total: General Fund	8,821	15,445

Expenditure

Property maintenance	2021 £	2020 £
Repairs and maintenance	3,533	4,363
Equipment	432	1,551
Property Improvement, car park re surfacing	0	7,696

Cleaning materials	793	2,069
Statutory Inspections	254	3,123
Cleaners' salaries	8,612	8,734
Total: General Fund	13,624	27,536
Nursery/Playgroup	2733	1062
Total	16,357	28598

7. Fees for independent examination of the accounts

The independent examination of the accounts has been carried out by Newman Morris, a firm of Chartered Accountants based in London Colney. The fee charged was £2,000 inclusive of VAT (2020 £960). No fees have been paid to this firm for any other services during this year, (2020 nil).

8. Paid employees

The Church employs two cleaners who are paid from the General Fund. The average number of staff employed by the Playgroup in the year was 20 who were paid from the Nursery/Playgroup restricted fund (NPG). (2020, 20).

Staff costs paid in respect of the year

	General Fund £	NPG £	Total £
Gross salaries, wages and National Insurance	8,611	226,715	235,326
Employer's pension costs	0	12,121	12,121
Total staff costs	8,611	238,836	247,447

9. Capital commitments and contingent liabilities

At 31st August 2021 there were no capital commitments. No contingent liabilities were identified as at 31st August 2021.

10. Analysis of funds 2020 -2021

Fund name	Opening Balance £	Incoming Resources £	Resources Expended £	Unrealised gains & losses	Transfers £	Closing Balance £
General: unrestricted	101,526	83,512	(100,830)		14,744	98,952
Designated: Church buildings	2,299,767	0	0	0	0	2,299,767
Designated: Unrestricted legacies	7,257	10	0	0	0	7,267
Restricted: Nursery playgroup	113,497	283,483	(257,325)	(848)	(14,744)	124,063
Restricted:	578	206	(598)	0		186

Internal organisations						
Restricted: legacies	206	7509	0	0	0	7717
Totals	2,522,833	374,713	(358,753)	(848)	0	2,537,952

11. Related party transactions

During the year the following payment was made to the St Albans Welwyn Circuit as a contribution towards the remuneration and accommodation costs of the Circuit's stipendiary ministers and a contribution towards the cost of the work of the Methodist Church regionally and nationally.

	2021	2020
St Albans Welwyn Circuit	£65,400	£65,400

12 for information only: money received and passed onto external organisations.

	2020/ 2021	2019/ 2020
Balance brought forward from last year	2	(211)
Offerings /gifts received for external organisations	7,530	5370
Offerings /gifts passed to external organisations	7,424	(5157)
Balance carried forward	108	2

Name of Church ... St John's Methodist Church Potters Bar

No 341305.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer Date 24th June 2022

Name and address of treasurer ... Robert Ward

St John's Methodist Church Baker Street Potters Bar

Post Code EN6 2DZ.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be* presented to the meeting of the Church trustees held on 27th June 2022.....

Signature of the Chair of the meeting

Name of the Chair of the meeting Rev Andrew Prout Date June 2022.....

Independent Examiner's Report to the Trustees of the

St John's Methodist Church Potters Bar

Charity Number 1130633

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the St John's Methodist Church Potters Bar for the year ended 31 August 2021 set out on pages 1 to 6. As the Church'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 Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Name of Church St John's Methodist Church Potters Bar
..... No 341305.....

Independent Examiner's Statement

[The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of. **THE INSTITUTE OF CHARTERED ACCOUNTANTS.**

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

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

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

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

Signature of independent examiner CC Morris

Name of Independent examiner CHRISTOPHER GLYN MORRIS

Relevant professional qualification of independent examiner CHARTERED ACCOUNTANT

Name of firm (where appropriate) NEWMAN MORRIS LIMITED

Address WELLINGTON HOUSE, 273-275, HIGH STREET, LONDON

COLNEY, HERTS

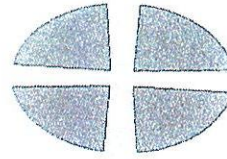
Post Code AL2 1HA

Date 28/06/2022

ST JOHN'S METHODIST CHURCH, POTTERS BAR

England & Wales - Charity number 1130633

Accounts



Accruals Accounts
2019/2020

THE METHODIST CHURCH

**STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2020**

St John's Methodist Church Potters Bar

341305

Registered Charity - Registration number 1130633

Minister	Rev Alison Facey
Senior Church Steward	Mr Chris Humphreys
Treasurer	Mr Robert Ward

St John's Methodist Church Potters Bar.

Annual report of the trustees for the year to 31st August 2020

Introduction

We are governed according to the "Constitutional Practice and Discipline of the Methodist Church". The Church is located in Potters Bar and within the Methodist Church in the UK we belong to the St Albans & Welwyn Circuit, which is in turn part of the Bedfordshire, Essex and Hertfordshire District.

Our Governing body is the Church Council which meets at least three times per year. There are committees of this Council which oversee matters such as Property and Finance, Pastoral, Outreach, Communications and the Nursery Playgroup.

Aims and objectives

The Church serves people from both Potters Bar and its surrounding villages. It aims to work together to live out the Christian faith and share the good news of Jesus Christ in the local community.

Review of Church activities for the year to 31st August 2020

Up until the Covid-19 lockdown in March 2020 the church family met every Sunday for worship. There was a monthly, creative church Sunday where families could explore the Christian faith using various craft activities before joining the rest of the congregation for worship. There was a monthly service of Holy Communion and regular parade services for the Scout Group, which meets on the Church premises. The monthly Sunday evening more informal Cafe Worship has been greatly appreciated by both members and visitors. There were regular Bible study and house groups and a mid-week service of Holy Communion was held each month.

Outreach and community activities included a parent and toddler group - Jumping Johns, Junior Youth Club, Women's Guild, Women's Connect (a fellowship group for women of all ages) and Men Out Tonight (a men's fellowship group).

Sadly due to Covid-19 regulations the Church was closed from March until the last week in July 2020, which meant we had to put many of our activities on hold. Some groups like Women's Connect, Men out Tonight and the Friday Bible Study Group managed to meet regularly online. During this time our pastoral system also made sure that our members and adherents, particularly the elderly, didn't feel lonely and isolated. Up until the end of July everyone received by email or by hand a weekly newsletter and a copy of a weekly service. From Easter onwards an online version of the weekly service has been available on the church's website. Those who were unable to get to church still received a copy of the weekly service. Since we are not allowed to hold informal fellowship after Sunday services under Covid -19 regulations we have continued to host an after service coffee 'catch up' via Zoom.

From Sunday 26th July 2020 the Church re-opened for weekly Sunday worship. We have observed all the health and safety guidelines and with social distancing we can fit 70 people in to church.

Future plans

Future plans are to some extent constrained by the restrictions placed upon public gatherings by Covid-19 regulations. The Church Council has been keen to resume worship and other activities where possible within the rules set out by the Government and after very careful planning and risk assessments. For example for our Harvest Festival on 4th October 2020 the Church was full with 69 people attending.

The premises have been let out to community and other groups for a variety of purposes including a ballet school and a slimming club. Some of these activities have been able to resume after initial Covid restrictions.

The Outreach Committee has been reconstituted to focus more clearly on new opportunities for reaching out to the wider community.

Finally the Church members are extremely grateful to the Circuit Superintendent Minister, Rev Rosemary Fletcher, for her help and support during the year.

Church membership

The Church membership at 31st August 2020 was 102. At 1st September 2019 there were 106 members and during the year 1 new member joined, 3 members died and 2 members resigned or transferred their membership as a result of relocation. In addition at 31st August 2020 there were 49 on our community roll, a net reduction of 4 over the year.

Nursery Playgroup

The Church runs a Nursery Playgroup ('NPG') for children from two to four years; this is operated from two settings, at Oakmere School in Potters Bar and the Church's own premises in Baker Street.

The NPG is registered with OFSTED. It has a separate management board which oversees its day to day management in conjunction with the setting manager and her team. This board includes members of the Church Council to whom it reports and has overall responsibility. The objectives of the NPG are to serve the local communities in which the two settings are located and to cover its costs. Both settings are inspected by OFSTED and during the latest inspections, in 2018, one setting received an 'Outstanding' rating and the other a 'Good' rating.

Both settings had to close during the lockdown from March 2020 but reopened in June 2020 after carrying out the necessary risk assessments and ensuring compliance with the Government Covid regulations.

Brief financial review of the year

The Church has two main funds. The General or unrestricted fund which maintains the Church's fabric and contributes to the cost of Circuit ministry and other Circuit, District and Connexional (National Methodist Church) work. The main restricted fund is the Nursery Playgroup.

General Fund

Income

The main source of income for the General Fund is the Sunday collections and related Gift Aid recoverable from HMRC. The second major source is lettings income from use of the premises by external organisations.

Income from regular giving declined by £4,200, a reduction of about 7%, compared with the previous year reflecting a small reduction in membership and the closure of the Church for several months because of the lockdown. In addition the Church received several one off donations from members and friends.

Lettings income for the year fell by £6,751 as no lettings could take place from March 2020 due to the national lockdown. External lettings did not resume until September 2020.

Expenditure

The major expenditure of the Church's General Fund is the assessment paid to the St Albans & Welwyn Circuit. The total was £65,400 and was the same as in the previous year. This assessment is the Church's contribution to the remuneration and accommodation costs of the Circuit's stipendiary ministers and our contribution towards the costs of the work of the Methodist Church regionally and nationally.

The car park was resurfaced at a cost of £7,696; the poor condition of its surface was reported on in the quinquennial inspection of the premises in 2019. The resurfacing has also addressed a safety concern about the poor condition of the old surface as well as improving the appearance of the area.

Other property repair costs were lower in 2020 mainly as a result of lower routine repair costs for the flat roof.

Overall the general fund incurred a loss for the year of £6,099, compared to a surplus of £6,490 in 2019. However, this loss was after taking into account the cost of resurfacing of the car park, referred to above, which was £7,696.

Nursery Playgroup

The Nursery Playgroup had a fairly satisfactory year financially considering the period of closure as a result of the Covid pandemic. Total income was £252,000, down 4%, with staff costs of £228,000, only marginally up on the previous year. After taking into account other costs, which were lower in 2020, it incurred a small operating loss of £221 before unrealised gains on investments were taken into account compared to a surplus of £4,000 in the previous year.

We were fortunate that Hertfordshire County Council, who fund over 80% of the hours pupils spend at the two settings, maintained funding at pre lockdown levels throughout the financial year.

Fund balances

As at 31st August 2020 the net current assets of the Church General Fund were £101,526 giving over 10 months cover for expenditure. The trustees are building up additional reserves in the general fund beyond the level needed to comply with the reserves policy set out below; this is to enable the replacement, in due course, of old single glazed windows in the Church which are beyond repair.

<i>Unrestricted funds</i>	Current year £	Prior year £
General Fund	101,526	107,625
<i>Designated funds</i>		
Church buildings	2,299,767	2,299,767
Unrestricted legacies	7,257	7,527
<i>Restricted funds</i>		
Internal organisations	578	1,126
Nursery Playgroup	113,497	112,764
Legacies	208	206
Total funds	2,522,833	2,529,015

Reserves

The Reserves Policy for the Church is to hold in excess of 6 months' average expenditure. This should be sufficient to meet any unforeseen items of major expenditure on the Church buildings and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise sufficient funds to discharge running costs including the Annual Assessment payable to the Circuit.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRS) 102

Full Name of Charity: St John's Methodist Church Potters Bar

Registration Charity Number: 1130633

Date of registration: 21st July 2009

Main communication address: 67 Baker Street Potters Bar EN6 2EX

The members of the St John's Methodist Church, Church Council are the Charity Trustees. The membership is set out below.

Circuit Ministers

Rev Rosemary Fletcher

Rev Alison Facey

Rev Andrew Prout

Church Stewards

Robin Burns
Christopher Humphreys
Myra Sloper
Gill Hutley (resigned January 2020)
Dave Best
Helen Jeckells (appointed May 2020)

Church Treasurer

Robert Ward

Other members of the Church Council

Peter Barlow
David Carter
Roger Croughton
Patricia Griffith
Valerie Vessey
Jo Hutton
Kathryn Krause
Stephen Krause
David Bowler
Steve Matthews
Dawn Fenner
John Sloper
Helen Barlow
Val Parker (appointed 15th September 2020)

Church Treasurer: Robert Ward acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent examiner: Newman Morris, Chartered Accountants, London Colney Herts AL2 1HA

Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes
CAF Bank Ltd

Aims and organisation

Charity objective is to work together as a local Methodist Church to live out the Christian faith and share the good news of Jesus Christ in our community.

"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 acts of worship.

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

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

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

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

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

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 by the Annual Church Meeting.

Trustee Training

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

From time to time members of the Church Council, as managing trustees, attend specific training courses run by the Circuit.

Related Parties

The Church is part of the St Albans Welwyn Circuit and the Beds, Herts and Essex District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Church Finance and Property Committee. 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:

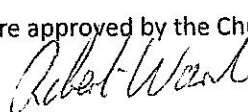
- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is 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. St John's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. St John's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

The Trustees' report and the financial statements were approved by the Church Council on 22nd February 2021.

Rev Alison Facey
Minister



Robert Ward
Church Treasurer



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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Other Restricted Funds	Restricted Fund Nursery Playgroup	Total 2019-20	Prior Year 2018-19
		£	£	£	£	£	£
Income							
1 Offerings		57,809				57,809	62009
2 Donations		6,162				6,162	7790
3 Gift aid		18,634				18,634	13359
4 Interest and investment income		588	62	2	1,063	1,715	2,240
5 Nursery Playgroup Fees					252,606	252,606	261533
6 Internal organisations				1,701		1,701	3591
7 Other charitable income		15,445				15,445	24796
8 Total income		98,638	62	1,703	253,669	354,072	375,318
Expenditure							
9 Circuit assessment or share		65,400				65,400	65400
10 Grants and donations		3,951				3,951	3429
11 Property maintenance		27,536			1,062	28,598	24578
12 Insurance, utilities etc		14,155			868	15,023	16896
13 Nursery Playgroup staff costs					228,271	228,271	227797
14 Office expenses		3,487	235		2,256	5,978	4537
15 Other expenditure		2,912	50		9,779	12,741	19010
16 Internal organisations				1,246		1,246	3233
17 Total charitable expenditure		117,441	285	1,246	242,236	361,208	364,880
18 Gains/(losses) on monetary investments					954	954	4503
19 Gains/(losses) on investment properties						0	0
20 Net income/(expenditure)		-18,803	-223	457	12,387	-6,182	14941
21 Transfers between funds		12,704	- 47	1,003	- 11,654	0	0
22 Other gains/(losses)						0	0
23 Net movement in funds		-6,099	-270	-546	733	-6,182	14941
24 Total funds brought forward		107,625	2,307,294	1,332	112,764	2,529,015	2514074
25 Total funds carried forward		101,526	2,307,024	786	113,497	2,522,833	2529015

Balance Sheet as at 31 August 2020

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Restricted funds Nursery Playgroup	Totals 2020	Totals 2019
	£	£	£	£	£	£
Fixed Assets						
Church building and other property		2,299,767			2,299,767	2,299,767
Investment properties					0	
Investments					0	
Total fixed assets	0	2,299,767	0	0	2,299,767	2,299,767
Current Assets						
Debtors and prepayments	12,623			2,389	15,012	23,621
					0	
Investments with TMCP		7,256	209	84,073	91,538	89,621
Central Finance Board Deposits	82,395			19,062	101,457	106,599
Cash at Bank and in hand	7,282		579	12,413	20,274	21,724
Total current assets	102,300	7,256	788	117,937	228,281	241,565
Current liabilities						
Creditors (due in under 1 year)	771			4,444	5,215	12,318
Grants payable within 2018-19					0	
Total current liabilities	771	0	0	4,444	5,215	12,318
Net current assets/liabilities	101,529	7,256	788	113,493	223,066	229,247
Total assets less current liabilities	101,529	2,307,023	788	113,493	2,522,833	2,529,014
Long term liabilities (due after more than one year)						
Grants payable after 2018-19					0	
Loans to the Church					0	
					0	
Net assets	101,529	2,307,023	788	113,493	2,522,833	2,529,014
Funds of the Church						
General Fund (Unrestricted)	101,529				101,529	2,407,397
Designated Funds (Unrestricted)		2,307,023			2,307,023	7,526
Total Unrestricted Funds					2,408,552	2,414,923
Restricted Funds			788		788	2,731
Restricted Funds Nursery Playgroup				113,493	113,493	111,360
Total Funds	101,529	2,307,023	788	113,493	2,522,833	2,529,014

Signed



Robert Ward Church Treasurer

St John's Methodist Church Potters Bar

Notes to the Accounts for year to 31 August 2020

1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Church to continue as a going concern. As explained in the Trustees Annual Report, since the year end the global pandemic and spread of COVID-19 has severely impacted many economies throughout the world. The Trustees have assessed the impact Covid-19 may have on the Church's forecast and projections and have made this assessment for a period of at least one year from the date of approving these financial statements. The trustees have concluded that the Church has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

3 Funds

The funds held constitute the following: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

4 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.

Incoming Resources

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.

Resources Expended

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

Grants and donations

Donations 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.

VAT

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

Investments

In January 2017 £75,000 from the Playgroup Fund was invested in a Corporate Bond with the Central Finance Board of the Methodist Church via the Trustees for Methodist Church Purposes. Dividends received in the year are credited to the SOFA and the unrealised gain or loss on the market value of the bond at the year-end is shown separately on the SOFA as a gain or loss on monetary investments.

Debtors and Prepayments

Debtors include Gift Aid applicable to the latter part of the financial year receivable from HMRC and a refund due from Hertfordshire County Council in respect of an overpayment for goods supplied.

Prepayments include amounts paid in advance for insurance, other services and the Circuit assessment.

Creditors

Creditors include, PAYE tax due to HMRC for salaries paid in August 2020, rent payable for the Nursery Playgroup premises at Oakmere School and professional fees incurred but not billed.

5 Payment to Trustees

There were no payments made to trustees for additional services provided to the Church. This also applies to the previous year.

6 Analysis of Income and Expenditure

Other Charitable Income	2020 £	2019 £
lettings	11,615	18,366
Jumping John's - toddlers	1,646	2,556
Fees for weddings and funerals	1,075	685
Copying charges	642	1,160
Fund raising	98	542
Sundry	369	1,337
Total : General Fund	15,445	24,646
Nursery Playgroup fund- grants	0	150
Total	15,445	24,796

Expenditure	2020 £	2019 £
Property maintenance	4,363	9,640
Repairs and maintenance		

Equipment	1,551	2,904
Property Improvement, car park re surfacing	7,696	0
Cleaning materials	2,069	1,935
Statutory inspections	3,123	1,734
Cleaners' salaries	8,734	8,365
Total: General Fund	27,536	24,578
Nursery Playgroup	1062	0
Total	27598	24,578

7. Fees for independent examination of the accounts

The independent examination of the accounts has been carried out by Newman Morris, a firm of Chartered Accountants based in London Colney. The fee charged was £960 inclusive of VAT (2019 £960). No fees have been paid to this firm for any other services during this year, (2019 nil).

8. Paid employees

The Church employs two cleaners who are paid from the General Fund. The average number of staff employed by the Playgroup in the year was 20 who were paid from the Nursery Playgroup restricted fund (NPG). (2019, 20).

Staff costs paid in respect of the year

	General Fund £	NPG £	Total £
Gross salaries and wages and National Insurance	8,734	215,464	224,198
Employer's pension costs	0	11,140	11,140
Total staff costs	8,734	226,604	235,338

9. Capital commitments and contingent liabilities

At 31st August 2020 there were no capital commitments. No contingent liabilities were identified as at 31st August 2020.

10. Analysis of funds 2019 -2020

Fund name	Opening Balance £	Incoming Resources £	Resources Expended £	Unrealised gains & losses	Transfers £	Closing Balance £
General: unrestricted	107,625	98638	(117,441)		12,704	101,526
Designated: Church buildings	2,299,767	0	0	0	0	2,299,767
Designated: Unrestricted legacies	7,207	62	(12)	0	0	7,257
Designated:	320	0	(273)	0	(47)	0

outreach worker						
Restricted: Nursery playgroup	112,764	253669	(242236)	954	(11654)	113,497
Restricted: Internal organisations	1,126	1,701	(1,246)	0	(1,003)	578
Restricted: legacies	206	2	0	0	0	208
Totals	2,529,015	354072	(361208)	954	0	2,522,833

11. Related party transactions

During the year the following payment was made to the St Albans Welwyn Circuit as a contribution towards the remuneration and accommodation costs of the Circuit's stipendiary ministers and a contribution towards the cost of the work of the Methodist Church regionally and nationally.

	2020	2019
St Albans Welwyn Circuit	£65,400	£65,400

12 for information only: money received and passed onto external organisations.

	2019/20	2018/19 £
Balance brought forward from last year	(211)	(157)
Offerings /gifts received for external organisations	5370	11,867
Offerings /gifts passed to external organisations	(5157)	(11,921)
Balance carried forward	2	(211)

Name of ChurchSt John's Methodist Church Potters Bar No...341305.....

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer  Date *16th June 2021*

Name and address of treasurerRobert Ward C/o St John's Methodist Church Baker Street Potters Bar EN6 Post Code...EN6 2DZ.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2020 were/will be* presented to the meeting of the Church trustees held on 22nd February 2021

Signature of the Chair of the meeting 

Name of the Chair of the meetingRev Alison Facey... Date *16/6/21*

Independent Examiner's Report

To the Trustees of the St John's Methodist Church Potters Bar

I report to the trustees on my examination of the accounts of the St John's Methodist Church Potters Bar for the year ended 31 August 2020, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The Church Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

I report in respect of my examination of the Trustee'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 2011 Act.

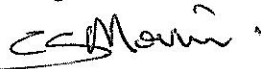
Independent examiner's statement

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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:



Name: CHRISTOPHER MORRIS

Relevant professional qualification or membership of professional body (if any):

Address:

Date: 18/06/2021.

CHARTERED ACCOUNTANT.
NEWMAN MORRIS
WELLINGTON HOUSE
273-275 HIGH STREET
LONDON COLNEY
HERTS AL2 1HA