

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

**St Albans and Welwyn Circuit**

Registered Charity - Registration number

1134370

**Beds, Essex and Herts**

**District**

**Circuit no**

**34/13**

**Ministers**

Rev Rosemary Fletcher

Rev Bruce Anderson

Rev Ali Facey

Rev Andrew Prout

Deacon Linda Kinchenton

**Circuit stewards**

Stuart Johnson - senior

Peter Barlow to 01 07 2021

John Scott - finance

Guy Fenner

Peter Wallace

Val Parker

**Circuit treasurer**

John Scott



**St Albans and Welwyn Circuit  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 AUGUST 2021**

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### **Introduction**

We are in the Beds, Essex and Herts District which comprises 12 circuits in those 3 counties. Our circuit is called St. Albans and Welwyn and covers an area of mid-Hertfordshire, and has 10 churches: Hatfield Road and Marlborough Road in St. Albans; Birchwood and Oxlease in Hatfield, Digswell Village, Ludwick Way, Panshanger in the Welwyn area; and St John's Potters Bar, Shenley and Radlett in the Herts area. Three of these churches are part of ecumenical partnerships: Digswell Village Church (with the Church of England), Radlett (with the United Reformed Church) and Panshanger (with the Church of England, the United Reformed Church and Baptist Church).

### **Aims and organisation**

The Mission of the St Albans and Welwyn circuit is to reveal the Kingdom of God through the Methodist people and their ecumenical partners across Central Hertfordshire. We aim through the Holy Spirit in the worship of God, building up the church, making disciples of Jesus Christ and transforming society by working for justice, peace and unity.

### **Review of the year**

As with the rest of the country, we have continued to be disrupted by the Coronavirus pandemic. Despite this we have made use of multiple communication channels both physical and online resources to continue the work and mission of the Circuit during the year. The requirement for suitable safeguarding training continues and some sessions have been run during the year. We continue, where possible, to hold Circuit services and events to celebrate festivals and enable the provision of a variety of worship styles and to foster a Circuit identity to support our common aims. Since lockdown the Circuit have produced a weekly service which has been both emailed to members and those linked with the churches as well as being hand delivered or posted to those who do not have internet facilities. Since churches have reopened, in a Covid secure manner, we have identified that there are a significant number of folk who are either infirm or housebound. To meet this need the postal distribution of a weekly service has continued. The online Circuit service continued throughout the year in addition to worship being available from two Circuit churches who stream their weekly service. We continue to develop and review church and Circuit growth plans developing further our vision for the future mission of the Circuit as requested by the Methodist Conference. We are grateful to the large amount of support from those in the Circuit who have ensured that we are able to continue to serve our local churches and congregations with the minimum disruption during this continuing difficult period of uncertainty.

### **Income trends**

At the time of writing, church attendance is subject to Covid 19 restrictions and some tenants are unable to access church premises, both factors affecting income at church level. The circuit is grateful that most churches anticipate maintaining the assessment at last year's levels.

### **Expenditure trends**

Stipends increase each financial year as directed by Conference.

The circuit contribution to District and Connexion to fund the wider work of the Methodist church was 22% of circuit expenditure.

Normal manse maintenance expenditure remained lower than usual as there was limited access due to Covid 19 restrictions and no stationing redecoration this year.

### **Reserves**

As at 31 August 2021 the net assets, excluding property, of the Circuit were £210,839 representing approximately 7 months cover for budgeted expenditure in terms of the Circuit's reserve policy set out later in this report.

### **Plans for 2021/22**

Since the circuit budget for 2021/22 was approved changes in ministerial staffing have resulted in reduced costs, but brought forward the cost of preparing one of the manses for stationing. At the time of writing it is estimated that the budgeted deficit of £58,860, including manse stationing costs, will be reduced by approximately £10,000. The anticipated deficit is covered by reserves.

**St Albans and Welwyn Circuit**  
**Trustee's Annual Report on Finance and Governance**

**Basis of preparation and legal framework**

The Charity's annual report and accounts have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice applicable to the FRS102 (effective 1 January 2019).

Full Name of Charity: St Albans and Welwyn Methodist

Registration Charity Number: 1134370

Main communication address: 133B Hatfield Road St Albans AL1 4JX

The members of the St Albans and Welwyn Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown at Appendix A.

**Circuit Ministers and Officers**

**Active Circuit Ministers**

Rev Rosemary Fletcher  
Rev Bruce Anderson  
Rev Ali Facey  
Rev Andrew Prout  
Deacon Linda Kinchenton

**Circuit Stewards**

Stuart Johnson  
Peter Barlow to 01 07 2021  
John Scott  
Guy Fenner  
Peter Wallace  
Val Parker

**Administrator**

Chris Hancock [interim]

John Scott acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

**Auditor**

Newman Morris

**Investment Bankers**

Central Finance Board of the  
Methodist Church  
Trustees for the Methodist Church  
purposes

## **St Albans and Welwyn Circuit**

### **Aims and organisation**

Charity objective is to act as a resource provider within the area around St Albans and Welwyn for the Methodist Church:

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

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**

The circuit confirms that the circuit members have had regard to the Charity Commission's guidance on public benefit.

The circuit provides public benefit through educational resources available to both church members and the general public, supporting circuit staff and churches in providing public worship and the promotion of charitable giving at both circuit and national level.

### **Structure, Governance and Management**

The governing document for the circuit 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 circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting.

### **Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, 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.

### **Related Parties**

The Circuit is part of the Beds Essex & Herts District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit: Marlborough Road, Hatfield Road, Birchwood, Oxlease, Radlett Free, St Johns Potters Bar, Ludwick Way, Shenley, Digswell and Panshanger

## **St Albans and Welwyn Circuit**

### **Risk Management**

The Circuit Leadership Team and other circuit members raise any risks they have identified with the Circuit Superintendent and /or the Circuit meeting. Risks are mitigated where appropriate by trustee and property insurance .

Income and Expenditure is monitored and is compared with the approved annual budget to identify trends and mitigate any unforeseen call on reserves.

### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

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

The St Albans and Welwyn Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The St Albans and Welwyn Circuit 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.

### **Reserves Policy**

The Circuit policy is to hold a minimum of 6 months' average expenditure, to meet unforeseen major expenditure on manses and to be able to continue, in the short term, the circuit's planned activities in the event of shortfall the assessment from churches. During the year the Circuit Meeting resolved to hold additional reserves of £20,000 to ensure funds are available for future grants.

## St Albans and Welwyn Circuit

### STATEMENT OF CIRCUIT MEETING MEMBERS' RESPONSIBILITIES

The circuit meeting members are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the circuit members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

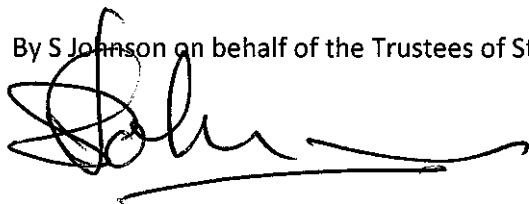
The circuit members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounting Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In relation to the financial statements set out on pages 8 to 12:

- The Trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that St Albans & Welwyn Circuit will continue in operation.
- The Trustees confirm that they have made available to the auditors, Newman Morris Ltd, all of the accounting records of St Albans & Welwyn Circuit and provided the auditors with all the information necessary for the compilation of the financial statements.
- The Trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of St Albans & Welwyn Circuit for the year ended 31st August 2021.

Signed for and on behalf of St Albans & Welwyn Circuit on 18th January 2022

By S Johnson on behalf of the Trustees of St Alban & Welwyn Circuit

A handwritten signature in black ink, appearing to be 'S Johnson', with a long horizontal line extending to the right.

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

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Designated Fund	Restricted Funds	Totals this year	Totals last year
		£	£	£	£	£	£
<b>Income and Endowments from:</b>							
Donations and legacies	2	361		1,500		1,861	620
Charitable activities						0	0
Assessments or share	3	273,640				273,640	286,020
Other						0	0
Other trading activities							
- Lettings						0	0
- Miscellaneous						0	0
Investments	4	239	150			389	1,621
Other	5	13,922			9,000	22,922	39,000
<b>Total</b>		<b>288,162</b>	<b>150</b>	<b>1,500</b>	<b>9,000</b>	<b>298,812</b>	<b>327,261</b>
<b>Expenditure on:</b>							
Stipends, salaries, NIC & Pension costs	6	158,031			9,000	167,031	156,444
District Assessment		59,300				59,300	57,168
Methodist Church Fund						0	0
Telephone & travel		5,611				5,611	7,225
Insurance, utilities, etc		21,590				21,590	19,843
Maintenance on manses		4,350				4,350	37,155
Expenditure on other Circuit property						0	0
Depreciation						0	0
Provisions						0	0
Other Expenditure		12,938	130			13,068	10,096
Grants and Donations	7	34,524		597		35,121	15,480
Contributions to District Advance Fund			1,622			1,622	2,294
<b>Total</b>		<b>296,344</b>	<b>1,752</b>	<b>597</b>	<b>9,000</b>	<b>307,693</b>	<b>305,705</b>
<b>Net income/(expenditure)</b>		<b>-8,182</b>	<b>-1,602</b>	<b>903</b>	<b>0</b>	<b>-8,881</b>	<b>21,556</b>
<b>Transfers between funds</b>	8	25,000	-25,000			0	0
		16,818	-26,602	903	0	-8,881	21,556
<b>Other recognised gains / (losses):</b>							
Gains/(Losses) on revaluation of fixed assets		465,000				465,000	0
Gains/(Losses) on investment assets		-177				-177	0
Actuarial gains/(losses) on defined benefit pension schemes						0	0
<b>Net movement in funds</b>		<b>481,641</b>	<b>-26,602</b>	<b>903</b>	<b>0</b>	<b>455,942</b>	<b>21,556</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		3,895,030	64,867	0	0	3,959,897	3,938,341
<b>Total funds carried forward</b>		<b>4,376,671</b>	<b>38,265</b>	<b>903</b>	<b>0</b>	<b>4,415,839</b>	<b>3,959,897</b>

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

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

0
0
0
0

0
0
0
0



**St Albans and Welwyn Circuit**  
**Balance Sheet as at 31 August 2021**

		Unrestricted £	Circuit Model Trust Fund (Unrestricted) £	Designated £	Restricted £	Totals this year £	Totals last year £
<b>Tangible Fixed Assets</b>							
	Notes						
Land & Buildings	11	4,205,000				4,205,000	3,740,000
Equipment						0	0
Investment properties						0	0
Investments	12	74,824				74,824	0
<b>Total fixed assets</b>		<b>4,279,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,279,824</b>	<b>3,740,000</b>
<b>Current Assets</b>							
Debtors and Prepayments	13	35,071				35,071	14,192
Loans by Circuit		0				0	0
Trustees for Methodist Church Purposes deposits			38,265			38,265	64,867
Central Finance Board Deposits		124,645				124,645	173,435
Cash at Bank and in hand	14	14,026		903		14,929	8,292
<b>Total current assets</b>		<b>173,742</b>	<b>38,265</b>	<b>903</b>	<b>0</b>	<b>212,910</b>	<b>260,786</b>
Creditors and Accruals (due in under 1 yr)	15	50,595				50,595	38,239
<b>Net current assets (liabilities)</b>		<b>123,147</b>	<b>38,265</b>	<b>903</b>	<b>0</b>	<b>162,315</b>	<b>222,547</b>
<b>Total assets less current liabilities</b>		<b>4,402,971</b>	<b>38,265</b>	<b>903</b>	<b>0</b>	<b>4,442,139</b>	<b>3,962,547</b>
<b>Loans and creditors due after 1 year</b>							
Provisions for liabilities and charges	16	26,300	0	0	0	26,300	2,650
<b>Net assets</b>		<b>4,376,671</b>	<b>38,265</b>	<b>903</b>	<b>0</b>	<b>4,415,839</b>	<b>3,959,897</b>
<b>Funds of the Circuit</b>							
	17						
Unrestricted funds		4,376,671				4,376,671	3,895,030
Circuit Model Trust Fund (Unrestricted)			38,265			38,265	64,867
Restricted funds				903	0	903	-
Endowment funds						-	-
<b>Total Funds</b>		<b>4,376,671</b>	<b>38,265</b>	<b>903</b>	<b>-</b>	<b>4,415,839</b>	<b>3,959,897</b>

There are no internal organisations that report to the Circuit Meeting.

## **St Albans and Welwyn Circuit**

### **Notes to the Accounts**

#### **1 Accounting policies**

The Circuit's annual report and accounts have been prepared in accordance with the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. St Albans and Welwyn Circuit is a Public Benefit Entity as defined by FRS102.

#### **Basis**

The financial statements have been prepared under the historical cost convention and modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 August 2021 are the first financial statements of St Albans and Welwyn Circuit prepared in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS102 was 1 September 2020. The reported financial position and financial performance for the previous period are not affected by the transition to FRS102.

#### **Going Concern**

These financial statements are prepared on the going concern basis. As explained in the Trustees Annual Report, during the year 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 Circuit'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.

#### **Funds**

The funds held constitute: General Funds held for any purpose of the Circuit which are unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Designated funds, held at the Circuit's discretion but designated for specific purposes. Restricted funds which are held for a narrower purpose. Details of each material fund are disclosed in the notes to these accounts.

#### **Income recognition**

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

#### **Resources expended**

Expenses are 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 resources is considered more likely than not under a legal or constructive obligation.

#### **VAT**

The Circuit is not VAT registered. Input VAT is charged with the expense to which it refers.

#### **Tangible fixed assets for use by the Circuit**

These are capitalised if they can be used for more than one year, and individually cost at least £5,000.

The freehold property is initially recognised at cost, which includes the purchase cost. Subsequently it is measured at fair value and is shown in the accounts at estimated 2021 value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss. No depreciation is provided on the buildings because the trustees consider the current residual fair value of each building (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment. It should be noted that if a manse were to be sold a significant part of the proceeds may have to be paid to other bodies within the wider Methodist church.

#### **Debtors and prepayments**

Debtors include the pre-payment by the churches of the September stipend in August.

#### **Creditors and accruals**

Creditors include sundry expenses and the assessment for the first month's assessment of the following year received in August.

	St Albans and Welwyn			Circuit		
	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	2021 Total	2020 Total
<b>2. Donations and legacies</b>						
Donations	361	0	1,500	0	1,861	620

£1,500 was donated in memory of Mrs Helen Roberts, to be used "for the Ludwick Way Methodist Church, if appropriate".

<b>3. Assessments</b>		
Detailed in Note 19	273,640	286,020

<b>4. Investment income</b>					
Interest	239	150	0	389	1,621

5. Other income						
De Havilland project						
District 25% of Deacon's stipend				9,000	9,000	9,000
Alterations to Chipmunk Chase manse						
District grant					0	20,000
De Havilland project contribution					0	10,000
Refund on closure of project	13,922				13,922	0
	13,922	0	0	9,000	22,922	39,000

<b>6. Paid employees</b>		
Gross salaries and benefits in kind	138,771	135,630
Recovery from Methodist Church Fund arising from sick leave	-16,996	-22,211
Employer's national insurance cost	11,407	10,139
Pension costs	33,163	32,311
Apprentice levy	686	575
Total staff cost	167,031	156,444
Average number of staff	5.3	5.3
Administrative assistance is included in employment costs.		

<b>7. Grants and donations</b>		
MRMC/HRMC Salisbury Village mission - 6 years at £5,000 pa	30,000	0
Panshanger building project	5,000	0
Benevolent fund	24	0
Hatfield Road - a/v equipment	0	2,000
Ludwick Way - new boiler contribution	0	3,200
Panshanger - a/v/screen	-500	500
Hatfield Road - family and youth worker £4,000 over 3 years	0	4,000
Shenley - balance of loan written off	0	5,780
Unrestricted funds	34,524	15,480
Designated fund in memory of Helen Roberts		
Church bible and contribution to mission costs	597	0
	35,121	15,480

<b>8. Transfers between funds</b>						
	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	Total	Total
Transfer to fund manse related expenditure - Standing Order 917	25,000	-25,000	0	0	0	0

<b>9. Payment to Trustees</b>		
Payments to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting- in relation to administration services, including VAT	12,093	11,257
Number of trustees paid travel expenses and other sundry items	1	1
Total amount paid	12,093	11,257

<b>10. Fees for examination of the accounts</b>		
Audit 2020/21	2,000	0
Provision for audit in place of independent examination for the four years 2016/17 to 2019/20	950	0
Independent examiner's fee for reporting on the accounts	0	950
	2,950	950
Other fees	NIL	NIL

# St Albans and Welwyn Circuit

11 Tangible fixed assets	2021	2020
Manse, at estimated 2021 values		
41 Cubitts Close, Digswell	620,000	550,000
9 Allandale, St Albans	785,000	700,000
16 Gainsborough Avenue, St Albans	1,120,000	1,000,000
67 Baker Street, Potters Bar	1,025,000	900,000
8 Chipmunk Chase, Hatfield	655,000	590,000
	<u>4,205,000</u>	<u>3,740,000</u>

The manse have been restated on estimated open market value as at 31.8.21 [2020 as at 31.8.2017]

It should be noted that if a manse were to be sold a significant part of the proceeds may have to be paid to other bodies within the wider Methodist church. During 2019/20 the circuit received a district grant of £20,000 towards the cost of alterations at Chipmunk Chase. This grant may be repayable if the manse is sold.

## 12 Investments

Central Finance Board Corporate Bond Fund - 50,797 units at market value	74,824	0
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## 13. Current assets

### Debtors and prepayments

Prepaid stipends	14,371	14,192
De Havilland project - refund due on closure	13,923	0
Other	6,777	0
	<u>35,071</u>	<u>14,192</u>

## 14. Cash at bank

CAF Bank	14,026	8,292
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## 15. Current liabilities

Assessments in advance	22,470	22,120
Grants accrued - due 2021/22	13,350	7,050
Other accruals	14,775	9,069
	<u>50,595</u>	<u>38,239</u>

## 16. Loans and creditors due after 1 year

Grants due after 1 year		
MRMC/HRMC Salisbury Village mission - 5 years from 1.9.22	25,000	0
Hatfield Road - family and youth worker due 2022/23	1,300	2,650
	<u>26,300</u>	<u>2,650</u>

## 17. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Revaluations	Transfers	Closing Balance	Purpose
General	3,895,030	288,162	296,344	464,823	25,000	4,376,671	General circuit purposes
Circuit model trust fund	64,867	150	1,752		-25,000	38,265	Unrestricted
Totals	<u>3,959,897</u>	<u>288,312</u>	<u>298,096</u>	<u>464,823</u>	<u>0</u>	<u>4,414,936</u>	

## Designated Fund

In memory of H Roberts	0	1,500	597	0		903	See note 2
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## Restricted Funds

District grant	0	9,000	9,000		0	0	See note 5
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## 18. Capital Commitments and Contingent Liabilities

The circuit has no capital commitments or contingent liabilities except as disclosed in the accounts

## 19 Related party transactions

During the year the following Related Party Transactions took place:

### Beds, Essex & Herts District

During the year an assessment contribution was made to the Beds, Essex & Herts District of £59,300 (2020: £57,168).

Also, during the year a grant of £9,000 (2020: £9,000) was received from the District to cover 25% of the Deacon's stipends.

### The Methodist Connexion

During the year, The Methodist Connexion paid and recharged to the Circuit the stipend costs of 5 ministers.

This amount totalled £154,937.89 (2020: £145,187.01).

### Assessment received from Churches

During the year the following amounts were received as Assessment from the churches which make up the Circuit.

	2021	2020
Marlborough Road St Albans	84,000	84,000
Hatfield Road, St Albans	52,800	52,800
Radlett	16,000	16,000
St John's Potters Bar	65,400	65,400
Shenley	600	6,840
Birchwood	3,240	3,240
Ludwick Way Welwyn Garden City	14,400	19,200
Oxlease Hatfield	16,200	16,400
Digswell Village [LEP]	20,400	20,400
Panshanger [LEP]	600	1,740
	<u>273,640</u>	<u>286,020</u>

### Hatfield Road MC

The circuit also pays Hatfield Road MC £ 1,000 per year (2020: £1,000) for the use of an office

## St Albans and Welwyn Circuit

Appendix A

### CIRCUIT MEETING MEMBERSHIP

#### MINISTERS

Revd Rosemary Fletcher  
Revd Alison Facey  
Revd Andrew Prout  
Revd Bruce Anderson  
Deacon Linda Kinchenton

#### ASSOCIATE MINISTERS

Revd Sue Stilwell  
Revd Paul Seymour

#### SUPERNUMERARY MINISTERS

Revd John Churcher  
Revd Peter Hudson  
Revd David Mullins  
Revd Colin Rowe

#### LAYWORKERS

None

#### CIRCUIT STEWARDS

Stuart Johnson  
Peter Barlow to 01.07.21  
John Scott  
Guy Fenner  
Val Parker  
Peter Wallace

#### Circuit Local Preachers & Worship Leaders representatives

Stuart Johnson  
Chris Hancock

#### Circuit Safeguarding Co-ordinator

Steve Matthews

#### Circuit Manses

Roger Wright (until 16th July 2021)

#### Methodist Women in Britain Secretary / Easter Offering

Jean Blight

### CIRCUIT CHURCH REPRESENTATIVES

#### Birchwood Methodist Church

Gill Demianyk  
Valerie Chapman

#### Digswell Village Church

Diana Holt  
Mike Peacock  
Jane Lewis

#### Hatfield Road Methodist Church

Denise Willingham  
Eric Bridgstock  
Joanna Rose

#### Ludwick Way Methodist Church

Tony Stubbs  
Bob Cameron

#### Marlborough Road Methodist Church

Carl Meredith  
Ann Scorer  
Mike Scorer  
Janis Gilbert

#### Oxlease Methodist Church

Hazel Laming  
Pretty Nkiwane  
Addy Olubajo

#### Panshanger Church

Louise Bowman  
Stuart Johnson

#### Radlett Free Church

Tony Ostler  
Shirley Herbert

#### St John's Methodist Church

Myra Sloper  
Robert Ward  
David Best  
David Bowler

#### Shenley Methodist Church

Yvonne Perry  
Louise Bourton

#### Journey Light

Chris Hancock



Name of Circuit St Albans and Welwyn No 34/13

### **Declarations and Scrutiny**

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

Signature of treasurer .....J Scott..... Date 18th January 2022

Name and address of treasurer : John Scott  
26 College Street, St Albans AL3 4PN

### **Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit meeting held on 1st March 2022

Signature of the Chair of the meeting



Name of the Chair of the meeting Rev R Fletcher Date 1st March 2022

### **Independent auditor's report to the trustees of St Albans & Welwyn Circuit**

#### **Opinion**

We have audited the financial statements of St Albans & Welwyn Circuit for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of St Albans & Welwyn Circuit in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Charity's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Charity's responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing that St Albans & Welwyn Circuit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).



This description forms part of our auditor's report.

CG Morris

C G Morris, BA, ACA

For and on behalf of

Newman Morris Chartered Accountants

Date: 15/03/2022

