



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

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 All Facey to 31 Oct 2021

Rev Andrew Prout

Deacon Linda Kinchenton

Circuit stewards

Stuart Johnson - senior

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 2022

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).

Alms 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

The Circuit continued to make use of multiple communication channels both physical and online to continue the work and mission of the Circuit during the year. The requirement for suitable safeguarding training continues and all Circuit Local Preachers and those required to undertake Advance Level safeguarding have done so during the year. We continue 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. The Circuit continues to produce 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. The postal distribution of a weekly service has continued although numbers sent are reducing due to some returning to in person services and sadly to some deaths. Online worship is available from two Circuit churches who stream their weekly service. The Circuit has made grants to facilitate the purchase of the technology equipment required to provide this. 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

Income trends

During the year church attendance has been recovering following lifting of covid 19 restrictions. Tenancies were disrupted during lockdown with some ceasing business or finding other premises, both factors affecting income at church level. The circuit is grateful that most churches anticipate maintaining the assessment at budgeted 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 18% of circuit expenditure.

The Potters Bar manse was substantially refurbished at a cost of £34,000 and the Hatfield and Digswell manses prepared for the 1.9.22 stationing round.

Reserves

As at 31 August 2022 the net assets of the Circuit, excluding property, represented approximately 6 months cover for budgeted expenditure in terms of the Circuit's reserve policy set out later in this report.

Plans for 2022/23

The circuit staff have reduced from 4.83 to 4 from 1.9.22. This will reduce costs of ministry from that date.

The circuit property at Allendale, St Albans, is being prepared for rental in 2022/23 to provide income to assist the ministry of the circuit and churches.

The 2022/23 budget has been prepared on the basis of 3 presbyters, a deacon and a part-time administrator, with inflationary cost increases. Assessments from churches have generally been held at 2019/20 levels and we are budgeting for a small surplus.

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.

Full Name of Charity: St Albans and Welwyn Methodist
Circuit

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 to 31 10 2021
Rev Andrew Prout
Deacon Linda Kinchenton

Circuit Stewards

Stuart Johnson
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 manse and to be able to continue, in the short term, the circuit's planned activities in the event of shortfall the assessment from churches. The Circuit Meeting has resolved to hold additional reserves of £20,000 to ensure funds are available for future grants.

St Albans and Welwyn Circuit

STATEMENT OF CIRCUIT MEMBERS' RESPONSIBILITIES

The circuit 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 7 to 11:

- 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 2022.

Signed for and on behalf of St Albans & Welwyn Circuit on

.....Trustees of St Alban & Welwyn Circuit

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

	Notes to the accounts	Unrestricted funds	OMTF (Unrestricted)	Designated Fund	Restricted Funds	Totals this year	Totals last year
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	2	660				660	1,861
Charitable activities						0	0
Assessments or share	3	276,890				276,890	273,640
Other						0	0
Other trading activities							
- Lettings	4	7,500				7,500	0
- Miscellaneous						0	0
Investments	5	627	1,174			1,801	389
Other	6				9,000	9,000	22,922
Total		285,677	1,174	0	9,000	295,851	298,812
Expenditure on:							
Stipends, salaries, NIC & Pension costs	7	156,766			9,000	165,766	167,031
District Assessment		57,068				57,068	59,300
Methodist Church Fund						0	0
Telephone & travel		9,796				9,796	5,611
Insurance, utilities, etc		17,232				17,232	21,590
Maintenance on manses		47,280				47,280	4,350
Expenditure on other Circuit property						0	0
Depreciation						0	0
Provisions						0	0
Other Expenditure		23,445	322			23,767	13,068
Grants and Donations	8	-70		414		344	35,121
Contributions to District Advance Fund			3,155			3,155	1,622
Total		311,517	3,477	414	9,000	324,408	307,693
Net income/(expenditure)		-25,840	-2,303	-414	0	-28,557	-8,881
Transfers between funds	9	25,000	-25,000			0	0
		-840	-27,303	-414	0	-28,557	-8,881
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets		336,000				336,000	465,000
Gains/(Losses) on Investment assets		-12,647				-12,647	-177
Actuarial gains /(losses) on defined benefit pension schemes						0	0
Net movement in funds		322,513	-27,303	-414	0	294,796	455,942
Reconciliation of funds:							
Total funds brought forward		4,376,671	38,265	903	0	4,415,839	3,959,897
Total funds carried forward		4,699,184	10,962	489	0	4,710,635	4,415,839

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 2022

Unrestricted	Circuit Model Trust Fund (Unrestricted)	Designated	Restricted	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

	Notes					
Land & Buildings	12	4,541,000			4,541,000	4,205,000
Equipment					0	0
Investment properties					0	0
Investments	13	62,176			62,176	74,824
Total fixed assets		4,603,176	0	0	4,603,176	4,279,824

Current Assets

Debtors and Prepayments	14	13,432			13,432	95,071
Loans by Circuit					0	0
Trustees for Methodist Church Purposes deposits			10,962		10,962	38,265
Central Finance Board Deposits		132,163			132,163	124,645
Cash at Bank and in hand		17,043		489	17,532	14,929
Total current assets		162,638	10,962	489	174,089	212,910
Creditors and Accruals (due in under 1 yr)	15	45,980			45,980	50,595
Net current assets (liabilities)		116,658	10,962	489	128,109	162,315
Total assets less current liabilities		4,719,834	10,962	489	4,731,285	4,442,139

Loans and creditors due after 1 year

Provisions for liabilities and charges	16	20,650	0	0	0	20,650	26,300
Net assets		4,699,184	10,962	489	0	4,710,635	4,415,839

Funds of the Circuit

Unrestricted funds		4,699,184			4,699,184	4,376,671
Circuit Model Trust Fund (Unrestricted)			10,962		10,962	38,265
Restricted funds				489	0	903
Endowment funds					-	-
Total Funds		4,699,184	10,962	489	-	4,710,635

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 and investments at fair value in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The principal accounting policies adopted are set out below.

Going Concern

These financial statements are prepared on the going concern basis. The trustees have concluded that the Circuit 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 may be 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 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. 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.

Investments

Investments are revalued to market value at the reporting date. The surplus or deficit on revaluation is recognised in profit or loss.

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	2022 Total	2021 Total
2. Donations and legacies						
Donations	660			0	660	1,861
3. Assessments						
Marlborough Road St Albans					84,000	84,000
Hatfield Road, St Albans					52,800	52,800
Radlett					16,000	16,000
St John's Potlery Bar					65,400	65,400
Shenley					0	600
Bloxwood					3,240	3,240
Ludwick Way Welwyn Garden City					16,000	14,400
Orleaze Hatfield					18,450	16,200
Digswell Village [LEP]					20,400	20,400
Panshanger [LEP]					600	600
					276,890	273,640
4 Lettings						
Baker Street - temporary - in vacancy	7,500				7,500	0
5 Investment income						
CFB Corporate bond fund		1,118			1,118	0
Interest	627	56			683	389
	627	1,174	0	0	1,801	389
6. Other income						
De Havilland project						
District 25% of Deacon's stipend				9,000	9,000	9,000
Refund on closure of project					0	13,922
	0	0	0	9,000	9,000	22,922
7. Paid employees						
Gross salaries and benefits in kind					126,134	138,771
Recovery from Methodist Church Fund arising from sick leave					0	-16,996
Employer's national insurance cost					10,382	11,407
Pension costs					28,751	33,163
Apprentice levy					499	686
Total staff cost					165,766	167,031
Average number of staff					4.6	5.3
Administrative assistance is included in employment costs.						
8. Grants and donations						
MRMC/HRMC Salisbury Village mission - 6 years at £5,000 pa					0	30,000
Panshanger building project					0	5,000
Benevolent fund					1,000	24
Hatfield Road - a/v equipment - excess written back					-1,070	0
Panshanger - a/v/screen						-500
Unrestricted funds					-70	34,524
Designated fund in memory of Helen Roberts						
Church bible and contribution to mission costs					414	597
					344	35,121
9. Transfers between funds						
	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
10. Payment to Trustees						
Payments to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting- In relation to administration services, including VAT					11,376	12,093
Number of trustees paid travel expenses and other sundry items					1	1
Total amount paid					11,376	12,093
10. Fees for examination of the accounts						
Audit 2021/22					4,000	2,000
Audit 2020/21 overprovision					-500	
Provision for audits for 2016/17 to 2019/20 not required					-1,000	
Independent examiner's fee 2019/20						950
					2,500	2,950
Other fees					NIL	NIL

St Albans and Welwyn Circuit

12 Land & buildings

Manse, at estimated open market value

41 Cubitts Close, Digswell

9 Allendale, St Albans

16 Gainsborough Avenue, St Albans

67 Baker Street, Potters Bar

8 Chipmunk Chase, Hatfield

2022

2021

670,000

620,000

848,000

785,000

1,210,000

1,120,000

1,106,000

1,025,000

707,000

655,000

4,541,000

4,205,000

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.

13 Investments

Central Finance Board Corporate Bond Fund - 50,797 units at market value

62,176

74,824

14. Current assets

Debtors and prepayments

Prepaid stipends

12,699

14,371

De Havilland project - refund due on closure

0

13,923

Other

733

6,777

13,432

35,071

15. Current liabilities

Assessments in advance

20,420

22,470

Grants accrued - due 2022/23

11,580

13,350

Other accruals

13,980

14,775

45,980

50,595

16. Loans and creditors due after 1 year

Grants due after 1 year

MRMC/HRMC Salisbury Village mission - 4 years from 1.9.23

20,000

25,000

Hatfield Road - family and youth worker due 2023/24

650

1,300

20,650

26,300

17. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Revaluations	Transfers	Closing Balance	Purpose
General	4,376,671	285,677	311,517	323,353	25,000	4,699,184	General circuit purposes
Circuit model trust fund	38,265	1,174	3,477		-25,000	10,962	Unrestricted
Totals	4,414,936	286,851	314,994	323,353	0	4,710,146	
Designated Fund							
In memory of H Roberts	903	0	414	0		489	To be used "for the Ludwick Way Methodist Church, if appropriate"
Restricted Funds							
District grant	0	9,000	9,000		0	0	See note 5

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

Related party transactions are as disclosed in the accounts and notes.

The circuit also pays Hatfield Road MC £ 1,000 per year 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
John Scott
Guy Fenner
Peter Wallace
Val Parker

Circuit Local Preachers & Worship Leaders representatives

Rosalind Hancock
Chris Hancock

Circuit Safeguarding Co-ordinator

Vacant

Circuit Manses

Vacant

Methodist Women in Britain Secretary / Easter Offering

Pat Mazlane

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
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 2022 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  Date 28.2.23

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 2022 were presented to the Circuit meeting held on

Signature of the Chair of the meeting 

Name of the Chair of the meeting Rev. David Webb Date 7th March 2023

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 2022 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 2022 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.

This description forms part of our auditor's report.



C G Morris, BA, ACA

For and on behalf of

Newman Morris Chartered Accountants

Date: 19/04/2023