

THE METHODIST CHURCH

**STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS**

for the year ended 31 August 2023

St Albans and Welwyn Circuit

Registered Charity - Registration number

1134370

Beds, Essex and Herts

District

Circuit no **34/13**

Ministers

Rev David Jebb

Rev Andrew Prout

Rev Rosemary Mutopo

Deacon Nigel Perrott

Circuit stewards

Stuart Johnson - senior & finance

Peter Wallace

Guy Fenner

Val Parker

Circuit treasurer

Stuart Johnson

St Albans and Welwyn Circuit
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

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 9 churches: Hatfield Road and Marlborough Road in St. Albans; Birchwood and Oxlease in Hatfield, Digswell Village, Ludwick Way, Panshanger in the Welwyn Garden City area; and St John's Potters Bar and Radlett in the Hertsmere area. Shenley has become a 'class' of St John's Potters Bar and all financial and property matters are managed by St John's. Two of the circuit churches are part of ecumenical partnerships: 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 to do this 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 year began with the arrival of three new ministers in the circuit which generated some fresh approaches to the work of the circuit. During the year, the circuit increased its focus on the review and development of the vision and plans for growth of individual churches and the circuit as whole. All churches have been encouraged to consider their current activities and ask the question about what sort of church they expect or want to be in 5 years' time. This includes an appraisal of people, property and financial resources. The circuit has also spent time planning a significant increase in safeguarding training for all those individuals in roles connected with children and vulnerable adults and this training is expected to continue for some time. Services of worship continue at all churches, with three providing on-line access during worship and the option to view at a later time. Most church and circuit meetings are held in person, but appropriate use of zoom

Income trends

Church membership numbers have fallen in most churches, partly a reflection of an ageing profile but also because of limited new growth. This has affected the level of giving and all churches are significantly reliant on letting income to maintain their financial position. Two churches were given specific financial support through the reduction of their assessment contributions. The Allandale manse in St Albans was let in February on a 12 month tenancy and this provided additional income during the year.

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 17% of circuit expenditure.

The Allandale manse was substantially refurbished at a cost of £33,000 and the Gainsborough manse in St Albans was prepared for the arrival of the new minister and family in August 2023.

Reserves

As at 31 August 2023 the net assets of the Circuit, excluding property, represented approximately 5 months cover for budgeted expenditure in terms of the Circuit's reserve policy set out later in this report.

Plans for 2023/24

The circuit staff reduced to 4 ministers from 01.09.22 and this staffing level is expected for the next few years.

The circuit property at Allandale is expected to be let for the foreseeable future, and certainly throughout the year 23/24. This income will assist the ministry of the circuit and churches.

The 2023/24 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 but we have begun a review of the level and share of assessments to reflect an up to date position, with revised contribution figures expected to come into place in 2024/25

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 David Jebb
Rev Andrew Prout
Rev Rosemary Mutopo
Deacon Nigel Perrott

Circuit Stewards

Stuart Johnson
Peter Wallace
Guy Fenner
Val Parker

Administrator

Chris Hancock

Stuart Johnson 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, 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 on a regular basis 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 and this objective is delivered through the appointment of a Circuit Safeguarding Officer supported by the District Safeguarding team and Safeguarding Officers at each church. This 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. In 2021 the Circuit Meeting resolved to hold additional reserves of £20,000 to ensure funds are available for grants to churches.

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 2023.

Signed for and on behalf of St Albans & Welwyn Circuit on 10/06/2024

David Jabb & Stuart Johnson.....Trustees of St Alban & Welwyn Circuit

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

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Designated Fund	Restricted Funds	Totals this year	Totals last year
		£	£	£	£	£	£
Income and Endowments from:							
Donations and legacies	2	250				250	660
Charitable activities						0	0
Assessments or share	3	270,474				270,474	276,890
Other						0	0
Other trading activities							
- Lettings	4	11,119				11,119	7,500
- Miscellaneous						0	0
Investments	5	5,116	314			5,430	1,801
Other	6	2,270				2,270	9,000
Total		289,229	314	0	0	289,543	295,851
Expenditure on:							
Stipends, salaries, NIC & Pension costs	7	161,616				161,616	165,766
District Assessment		53,644				53,644	57,068
Methodist Church Fund						0	0
Telephone & travel		11,606				11,606	9,796
Insurance, utilities, etc		19,746				19,746	17,232
Maintenance on manses		20,193				20,193	47,280
Expenditure on other Circuit property		33,081				33,081	0
Depreciation						0	0
Provisions						0	0
Other Expenditure		20,399	208			20,607	23,767
Grants and Donations	8	6,700				6,700	344
Contributions to District Advance Fund			1,828			1,828	3,155
Total		326,985	2,036	0	0	329,021	324,408
Net income/(expenditure)		-37,756	-1,722	0	0	-39,478	-28,557
Transfers between funds		-1,634	1,634			0	0
		-39,390	-88	0	0	-39,478	-28,557
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets		77,197				77,197	336,000
Gains/(Losses) on investment assets		-3,302				-3,302	-12,647
Actuarial gains /(losses) on defined benefit pension schemes						0	0
Net movement in funds		34,505	-88	0	0	34,417	294,796
Reconciliation of funds:							
Total funds brought forward		4,699,184	10,962	489	0	4,710,635	4,415,839
Total funds carried forward		4,733,689	10,874	489	0	4,745,052	4,710,635

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
320
320
0

0
0
0
0

St Albans and Welwyn Circuit
Balance Sheet as at 31 August 2023

		Unrestricted	Circuit Model Trust Fund (Unrestricted)	Designated	Restricted	Totals this year	Totals last year
		£	£	£	£	£	£
Tangible Fixed Assets							
	Notes						
Land & Buildings	11	3,755,781				3,755,781	4,541,000
Equipment						0	0
Investment properties	12	862,416				862,416	0
Investments	13	58,874				58,874	62,176
Total fixed assets		4,677,071	0	0	0	4,677,071	4,603,176
Current Assets							
Debtors and Prepayments	14	14,977				14,977	13,432
Loans by Circuit						0	0
Trustees for Methodist Church Purposes deposits			10874			10,874	10,962
Central Finance Board Deposits		103,209				103,209	132,163
Cash at Bank and in hand		13,674		489		14,163	17,532
Total current assets		131,860	10,874	489	0	143,223	174,089
Creditors and Accruals (due in under 1 yr)	15	60,242				60,242	45,980
Net current assets (liabilities)		71,618	10,874	489	0	82,981	128,109
Liabilities		4,748,689	10,874	489	0	4,760,052	4,731,285
Loans and creditors due after 1 year							
Provisions for liabilities and charges	16	15,000	0	0	0	15,000	20,650
Net assets		4,733,689	10,874	489	0	4,745,052	4,710,635
Funds of the Circuit							
Unrestricted funds		4,733,689				4,733,689	4,699,184
Circuit Model Trust Fund (Unrestricted)			10,874			10,874	10,962
Restricted funds				489	0	489	489
Endowment funds						-	-
Total Funds		4,733,689	10,874	489	-	4,745,052	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 first month's assessment of the following year received in August.

St Albans and Welwyn Circuit

	Unrestricted	Circuit Model Trust Fund	Designated	Restricted	2023 Total	2022 Total
2. Donations and legacies						
Donations	250			0	250	660
3. Assessments						
Marlborough Road St Albans					79,834	84,000
Hatfield Road, St Albans					52,800	52,800
Radlett					16,000	16,000
St John's Potters Bar					65,400	65,400
Brookwood					3,240	3,240
Ludwick Way Welwyn Garden City					19,200	16,000
Oxlease Hatfield					13,000	18,450
Digswell Village					20,400	20,400
Panshanger (LEP)					600	600
					270,474	276,890
4 Lettings						
Allendale - rent less costs					11,119	0
Baker Street - temporary - in vacancy					0	7,500
					11,119	7,500
5 Investment Income						
CFB Corporate bond fund	1,636				1,636	1,118
Interest	3,480	314			3,794	683
	5,116	314	0	0	5,430	1,801
6. Other income						
District grant - work at St Albans manse					2,270	0
District 25% of Deacon's stipend					0	9,000
					2,270	9,000
7. Paid employees						
Gross salaries and benefits in kind					121,424	126,134
Employer's national Insurance cost					10,658	10,382
Pension costs					28,975	28,751
Apprentice levy					559	499
Total staff cost					161,616	165,766
Average number of staff					4.0	4.6
Administrative assistance is included in employment costs.						
8. Grants and donations						
Benevolent fund					0	1,000
Hatfield Road - building alterations					8,000	0
Hatfield Road - a/v equipment - excess written back					0	-1,070
Hatfield Road - childrens woker - excess written back					-1,300	0
Unrestricted funds					6,700	-70
Designated fund in memory of Helen Roberts						
Church bible and contribution to mission costs					0	414
					6,700	344
9. Payment to Trustees						
Payments to trustees for administration services provided to the Circuit by agreement with the Circuit Meeting.					10,266	11,376
Number of trustees paid travel expenses and other sundry items					1	1
Total amount paid					10,266	11,376
10. Fees for examination of the accounts						
Audit 2022/23					4,800	0
Audit 2021/22 underprovision					800	0
Audit 2021/22					0	4,000
Audit 2020/21 overprovision					0	-500
Provision for audits for 2016/17 to 2019/20 not required					0	-1,000
					5,600	2,500
Other fees					NIL	NIL

St Albans and Welwyn Circuit

11 Land & buildings	2022	Transfer	Costs	Revaluation	2023
Manses, at estimated open market value					
41 Cubitts Close, Digswell	670,000			11,390	681,390
9 Allandale, St Albans	848,000	-848,000			0
16 Gainsborough Avenue, St Albans	1,210,000			20,570	1,230,570
67 Baker Street, Potters Bar	1,106,000			18,802	1,124,802
8 Chipmunk Chase, Hatfield	707,000			12,019	719,019
	<u>4,541,000</u>	<u>-848,000</u>	<u>0</u>	<u>62,781</u>	<u>3,755,781</u>

12. Investment property

At estimated open market value

9 Allandale, St Albans	0	848,000	33,081	-18,665	862,416
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Notes 11 and 12. If a manse or investment property is 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.

During 2022/23 the circuit received a district grant of £2,270 towards the cost of alterations at Gainsborough Avenue.

These grants may be repayable if the manse is sold.

13 Investments

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

58,874	62,176
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14. Current assets

Debtors and prepayments

Prepaid stipends

Other

18,477	12,699
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1,500	733
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<u>14,977</u>	<u>13,432</u>
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15. Current liabilities

Assessments in advance

Grants accrued - due 2023/24

Other accruals

19,586	20,420
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23,000	11,580
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17,656	13,980
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<u>60,242</u>	<u>45,980</u>
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16. Loans and creditors due after 1 year

Grants due after 1 year

MRMC/HRMC Salisbury Village mission - 3 years from 1.9.24

Hatfield Road - family and youth worker due 2023/24

15,000	20,000
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0	650
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<u>15,000</u>	<u>20,650</u>
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16. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Revaluations	Transfers	Closing Balance	Purpose
General	4,699,184	289,229	326,985	73,895	-1,634	4,733,699	General circuit purposes
Circuit model trust fund	10,962	314	2,036	0	1,634	10,874	Unrestricted
Totals	<u>4,710,146</u>	<u>289,543</u>	<u>329,021</u>	<u>73,895</u>	<u>0</u>	<u>4,744,563</u>	
Designated Fund							
In memory of H Roberts	489	0	0	0	0	489	To be used "for the Ludwick Way Methodist Church, if appropriate"

17. Capital Commitments and Contingent Liabilities

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

18 Related party transactions

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

The circuit also pays Hatfield Road MC £ 1,200 per year [2021/22 £1,000] for the use of an office

St Albans and Welwyn Circuit

Appendix A

CIRCUIT MEETING MEMBERSHIP

MINISTERS

Revd David Jebb
Revd Andrew Prout
Revd Rosemary Mutopo
Deacon Nigel Perrott

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
Val Parker
Guy Fenner
Peter Wallace

Circuit Local Preachers & Worship Leaders representatives

Rosalind Hancock
Chris Hancock

Circuit Safeguarding Co-ordinator

George Woods

Circuit Manses

Vacant

Methodist Women In Britain Secretary / Easter Offering

Pat Maziane

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 Bowler

Shenley Methodist Church

Yvonne Perry
Louise Bourton

Journey Light

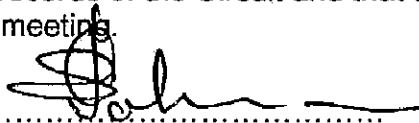
Chris Hancock

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 2023 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 10.06.2024

Name and address of Treasurer: Stuart Johnson
27 Sylvandale, Welwyn Garden City, AL7 2HS

Presentation to the Circuit Meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Circuit Meeting held on Tuesday 19 March 2024

Signature of the Chair of the Meeting



Date: 10 /06/2024.

Name of the Chair of the meeting: Revd David Jebb

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 2023 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 2023 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: 20/06/2024

