

ST.ANDREW'S METHODIST CHURCH BUSHEY HEATH

Registered Charity Number 1163054

Registered Address

69, High Road, Bushey Heath,

Bushey, Hertfordshire, WD23 1EE

Managing Trustees who served during the year under review and, with the exception of Rev'd Richard Lowson, Michael Whitehead and Linda Paul, as at the date this Report was approved

Rev'd Richard Lowson (Minister)

Matthew Tattersall (Church Steward)

Hugh Markham-Jones

Lesley Markham-Jones

David Whitehead (Church Steward)

Michael Whitehead (Church Treasurer)

John Wood (Church and Property Steward)

Linda Paul

Suzanne Wood (Church Steward)

Ann Wright (Church Steward)

Jaqueline Wilson

Hazel Appleton (Secretary to the Church Council)

All the above were Trustees for the whole of the year under review: no other person was a Trustee during that year.

Custodian Trustees

The Trustees for Methodist Church Purposes

Central Buildings, Oldham Street,

Manchester, M1 1JQ

Banks

Barclays

62-64 High Street, Watford

Hertfordshire, WD17 2BT

Central Finance board of the Methodist Church

9, Bonhill Street, London, EC2A 4PE

Independent Examiner

Mrs Anne Canavan,

26, Ivinghoe Road, Bushey,

Hertfordshire, WD23 4SW

Charitable Object and Status

The principal object of the Charity is the furtherance of the religious and other charitable work of the Church together with the maintenance of the Church premises in order to facilitate this object.

The Church is part of the Methodist Connexion in Great Britain whose constitution is governed by an Act of Parliament.

Since 7th August 2015 the Church has been registered as a charity with the Charity Commission. Previously it had been excepted from registration under Statutory Instruments 1734 of 2012 and 242 of 2014.

Organisational Structure

Members of the Church are accepted either upon confirmation of their Baptismal vows by profession of faith in Jesus Christ, or by transfer of their membership from another Methodist Church. At 31st August 2022 there were 29 members of the Church.

The members for the time being of the Church Council act collectively as local Managing Trustees of the Church and have responsibility for the overall policy of the Church. The Church Council comprises the Minister, as Chairman, the Church Stewards, other elected officers and representatives of the Church members. Apart from the Minister, all the above together with the Independent Examiner are appointed or re-appointed at the Annual Meeting of the Church which is open to all members and also to non-members although they do not have a vote.

Church Stewards are normally appointed for a period of six years although this may be extended on an annual basis and together with the Minister they are responsible for the day to day running of the Church's work and witness. They meet regularly and report to each Church Council (which normally meets two or three times a year) as do the Treasurer and Property Steward. Other reports may be required by the Church Council for their consideration and approval, and all their decisions are recorded in The Minutes Book. Copies of The Minutes are available for inspection by Church members.

The Church is part of the West Hertfordshire and Borders Methodist Circuit which at 31st August 2022 comprised twenty two Churches (including two Local Ecumenical Projects) and is in the Bedfordshire, Essex and Hertfordshire Methodist District. The Church is entitled to appoint two representatives to Circuit Meetings

Objectives and Activities

In order to achieve the principal object as stated above, the Church provided activities for its members and for the local community. Services of worship were held on Sundays usually at 9-30am. Once a month the service was preceded by breakfast in the Church commencing at 9-00am. These services were open and accessible to all. Any special services, e.g. the annual Carol Service, were advertised on the Church notice board and website (www.samcbh.org.uk). The Church was available for weddings, funerals and baptisms.

Other activities included House-groups for study, discussion and fellowship and twice-monthly coffee mornings. As part of the ministry to the local community the premises were available at reasonable charges for community, educational, cultural and physical activity groups and for children's birthday parties. In all its activities the Church has always had due regard to the requirements for equality and diversity.

The Trustees have complied with the duty imposed by section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission in respect of public benefit and are of the opinion that until the closure referred to above, this was met by the Church's objectives and activities outlined above.

Review of the Year

During the period under review the Church along with other areas of society started to return towards normality after the disruption caused by the Covid-19 pandemic. Initially St. Andrew's had in-Church services on the first and third Sunday of each month. The online services which had begun during the pandemic continued on the other weeks. This arrangement stayed in place into 2022 but eventually the Church moved back to a full program of services with the exception of the second Sunday of each month when there was no service at St. Andrew's. This was due to the shortage of preachers within the circuit. The online services continued throughout the period under review though latterly just one online service was produced each month.

In line with many other Churches the average attendances at services of worship showed a significant decline from the period before the pandemic. A number of people moved away and some others did not return to the services. This is reflected in the reduction of Church members from 40 on 31st August 2021 to 29 on 31st August 2022.

Community activities on the premises had to cease in March 2020 because of the restrictions created as a result of Covid-19. Many of the organisations which used the premises have now returned and new groups have been using the premises. There was an increase in the number of childrens' parties. This Church has continued to play a part in the life of the wider Church by supporting financially, and by the involvement of members of the congregation, such organisations as Action for Children; All We Can; Christian Aid; Methodist Homes for the Aged; Methodist World Mission Fund; the Watford Peace Hospice and a local food bank

No public appeals for funds have been made by the Church.

Financial Review

The Church's Accounts for the year were prepared on the Receipts and Payments basis and show a deficit of £8,153 as against a deficit of £7,217 in the previous year. This does not take account of the reduction of £2,773 in the value of the Church's investments. A number of factors contributed to this result. The key items were as follows:

- Normal offerings remained broadly steady at £9,574 but a gift aid claim for £2,461 was not received until September so is not included in these accounts leading to a variance against last year. Offerings remain below the levels seen before the pandemic which reflects the reduction in the number of members.
- Lettings increased substantially from £1,360 in 2021 to £11,583 in 2022 which reflected the return to normality after the pandemic. There was a particularly good contribution of £3,422 from parties.
- The gift day raised £3,795 compared to £4,795 the previous year.
- A donation of £4,000 was made to the Methodist Pension Funds reserve. This item was shown as a capital commitment in last year's accounts.
- Utilities increased to £4,531 (2021: £1,195). This reflects both the increase in the use of the premises for Church services and lettings, but also price increases that came into place during the period under review. Gas and electricity costs will increase significantly once again in the forthcoming year.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £43,584 (2021 : £54,511) including Designated Funds of £23,284 (2021: £28,435) in the form of a Contingency Reserve. There was also a Restricted Benevolence Fund of £50.

The following Reserves Policies were approved by the Trustees:-

Unrestricted Funds:

Reserves are maintained, so far as is practical, at a level sufficient to cover foreseeable requirements, having regard to the Church's stated aims and objectives. The General Reserve, which is held in bank balances and a Central Finance Board deposit, is maintained over a period at a level equivalent to around 50% of normal annual expenditure. The Contingency Fund Reserve, which is held in equity investments, is to meet any significant expenditure on the property.

Restricted Funds:

The Church's Benevolence Fund is to be maintained at a minimum of £50.

The Charity holds no Endowment Funds.

Investments in managed funds to the value of £23,284 (2021: £26,057) at the end of the year are held on behalf of the Church by the Trustees for Methodist Church Purposes who also hold the title to the Church's property. At the end of the year this property was valued on an insured value basis, at £2,008,323 (2021: £1,871,677).

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Accounts in line with Methodist custom and practice and the applicable law. The actual writing of this report was delegated to the Church Treasurer on their behalf.

The law applicable to Charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of those resources for that period. In doing so, they are required to:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Observe the methods and principles of the Charities SORP;
- (c) Make judgements and estimates that are reasonable and prudent;
- (d) State whether the applicable accounting standards have been followed, subject to any material departures being both disclosed and explained;
- (e) Prepare the Accounts on the going concern basis, unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any given time, the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011 and with the Charity's 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 or other irregularities.

The Trustees have continued to conduct an ongoing risk assessment and management programme for activities held on Church premises as well as a financial risk assessment. All risk assessments took full account of the Covid situation

No Trustee has received any remuneration, benefits or expenses in their capacity as a Trustee.

Approved by the Trustees on the 25th April 2023 and signed on their behalf by:-

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

ST ANDREW'S BUSHEY HEATH, METHODIST

Church

FOR THE YEAR ENDED

31 August 2022

WEST HERTFORDSHIRE AND BORDERS	Circuit	Circuit no.	34/14
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Registered Charity - Charity Registration number

1163054

If not a registered charity **Her Majesty's Revenue and
Customs Gift Aid number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

Minister:

REV'D RICHARD LOWSON

Church Stewards:

MATTHEW TATTERSALL

DAVID WHITEHEAD

JOHN WOOD

SUZANNE WOOD

ANN WRIGHT

Treasurer:

DAVID WHITEHEAD

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		£	£	£	£
a1	RECEIPTS	Note			
a2	Offerings and Tax recovered	4	9,574	9,574	12,548
a3	Bank and CFB interest and Investment income		456	456	399
a4	Lettings	5	11,583	11,583	1,360
a5	Other receipts	6	4,840	4,840	6,380
a6	TOTAL RECEIPTS		26,453	26,453 (a7)	20,687
SECTION B					
b1	PAYMENTS				
b2	Circuit Assessment or Share		18,888	18,888	18,679
b3	Donations	7	4,600	4,600	850
b4	Repairs and Maintenance	8	2,981	2,981	3,031
b5	Utilities (Insurances, water charges, heating & lighting)	9	6,477	6,477	3,010
b6	Legacy Projects				1,210
b7	Other payments		1,660	1,660	1,124
b8	TOTAL PAYMENTS		34,606	34,606 (b9)	27,904
SECTION C					
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	(8,153)	(8,153)	(7,217)
c2	Total funds brought forward from last year		28,453	28,503 (c6)	35,710
c3	Sub total	(c1+c2)	20,300	20,350	28,493
c4	Transfers and adjustments				10
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	20,300	20,350 (c8)	28,503 (c6)
SECTION D					
FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS					
d	(these amounts are not to be included in total receipts/payments figures above)			£	£
d1	Balance brought forward from last year			10	117
d2	Offerings/Gifts - received for external organisations			98	10
d3	Offerings/Gifts - passed to external organisations			98	117
d4	BALANCE STILL TO BE PAID	(d1+d2-d3)		10	10

SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL**SECTION E****Please follow the Guidance Notes to complete this page**

Summary of the Church accounts for the year ended 31 August 2022 and Internal Organisations reporting to the Church Council/Church Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the District and connected District Organisations.

	INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1							
e2							
e3							
e4							
e5							
e6							
e7							
e8	Sub total of Internal Organisations funds					(e11)	(e12)
e9	Church accounts (totals brought forward from page 2 - totals column)	26,453 (a7)	34,606 (b9)	(8,153)	(c7)	28,503 (c6)	20,350 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	26,453	34,606	(8,153)		28,503 (x)	20,350 (y)
	Continue on a separate sheet if necessary and bring the totals forward	TOTAL RECEIPTS	TOTAL PAYMENTS				

SECTION F**STATEMENT OF ASSETS AND LIABILITIES****CHURCH - CASH FUNDS HELD at 31 August 2022**

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand	67	125
f2	Bank Current Account	13,998	19,218
f3	Bank Deposit Account		
f4	Central Finance Board	14,438	1,007
f5	Trustees for Methodist Church Purposes		
f6	Other funds		
f7	SUB TOTAL - Church accounts	28,503 (c6)	20,350 (c8)
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)	(e11)	(e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH	28,503 (x)	20,350 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

		At 1 September 2021	At 31 August 2022
g1	Investments (include Endowments)	26,057	23,284
g2	Land & Buildings (see notes re Insurance value)	1,871,677	2,008,323
g3	Other Assets	40,943	43,932
g4	Loan(s) - show amount outstanding at year end	NIL	NIL
g5	Other Liabilities	NIL	NIL

f4 Include only Funds held at the Central Finance Board

f5 Include only Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trusts accounts this is included in line f5)

Declarations and Scrutiny

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

Signature of treasurer *D. C. Whitehead* Date *25/4/23*

Name and address of treasurer David Whitehead

31 Capel Road, Oxhey, Watford

WD19 4FE

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be* presented to the meeting of the Church trustees held on *25th APRIL 2023*

Signature of the Chair of the meeting *Joy Mayisiri*

Name of the Chair of the meeting *Joy MAYISIRI* Date *25th / 04 / 23*

Independent Examiner's Report to the Trustees of the

St Andrew's Bushey Heath, Methodist Church

Charity Number . 1163054

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the St Andrew's Bushey Heath Methodist Church for the year ended 31 August 2022 set out on pages 1 to 6. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent Examiner's Statement

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

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

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

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

Signature of independent examiner



Name of independent examiner Ann Canavan

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address 26 Ivinghoe Road,

..... Bushey Heath, Herts

WD23 4SW

Date

13/3/23

* delete or circle as appropriate

Sep-22