

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 Michael Whitehead, as at the date this Report was approved

Rev'd Joy Mayisiri (Minister)	Matthew Tattersall (Church Steward)
Hugh Markham-Jones	Lesley Markham-Jones
David Whitehead (Church Steward and Church Treasurer)	
Michael Whitehead (Church Treasurer)	John Wood (Church and Property Steward)
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 with the exception of Michael Whitehead who passed away on 10th March 2023. David Whitehead took over as Church Treasurer from November 2022. 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 2023 there were 27 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 2023 comprised twenty 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 during the year under review, this was met by the Church's objectives and activities outlined above.

Review of the Year

During the period under review the Church continued its return to normality after the disruption caused by the Covid-19 pandemic. The online services which were initiated during the pandemic ceased and in Church services continued each week with the exception of the second Sunday each month. This was due to the shortage of preachers within the circuit.

In September 2022 we welcomed a new Minister to St. Andrew's. Rev'd Joy Mayisiri joined as a probationary Minister, replacing Rev'd Richard Lowson who moved to a new position. As with previous Ministers, Rev'd Mayisiri is also the Minister for Bushey and Oxhey, and Carpenters Park and South Oxhey Methodist Churches.

In line with many other Churches the average attendances at services of worship showed a significant decline when services resumed after the pandemic. This is reflected in the reduction of Church members from 40 on 31st August 2021 to 27 on 31st August 2023. However, in the year under review attendances on a Sunday morning appeared to stabilise and some new regular attendees were welcomed into the congregation.

Community activities on the premises continue to represent an important source of income for the Church as well as representing a contribution to community life. There was an increase in the number of children's 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 All We Can; Christian Aid; the Methodist World Mission Fund; Connexional Funds 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 £779 as against a deficit of £8,153 in the previous year. This does not take account of the increase of £1,116 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 £9,781 but a gift aid claim for £2,461 relating to the tax year that ended in April 2022 was not received until September 2022 so is included in these accounts along with the gift aid claim for the tax year to April 2023, leading to a positive variance against last year.
- Reported lettings income increased marginally from £11,583 in 2022 to £11,783 in 2023. However due to an invoicing omission one user of the premises did not pay an amount of £1,480 until September 2023, so the underlying position is an increase of 14.5%. This is due to a price increase for lettings that took place in November 2022. There was a particularly good contribution of £4,040 from parties.
- The gift day raised £3,295 compared to £3,795 the previous year.
- A donation of £4,000 made to the Methodist Pension Funds reserve was included in donations last year but not repeated this year.
- Utilities increased substantially to £10,228 (2022: £4,531) reflecting the price increases that affected all users of gas and electricity. However, the Circuit generously offered Churches support payments to limit the costs increases to 5% above the prices in place before the sudden inflation. St. Andrew's received support payments totalling £8,969, of which £1,800 related to the year ended 31st August 2022. Without this support the financial results would have been considerably worse.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £43,921 (2022 : £43,584) including Designated Funds of £24,400 (2022: £23,284) 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 £24,400 (2022: £23,284) 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 £2,304,167 (2022: £2,008,323).

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.

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

Approved by the Trustees on the 16th November 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
Thursday, August 31, 2023

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. JOY MAYISIRI

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	14,724		14,724	9,574
a3	Bank and CFB interest and Investment income		635		635	456
a4	Lettings	5	11,783		11,783	11,583
a5	Other receipts	6	15,397		15,397	4,840
a6	TOTAL RECEIPTS		42,539	0	42,539 (a7)	26,453

SECTION B						
b1	PAYMENTS					
b2	Circuit Assessment or Share		19,549		19,549	18,888
b3	Donations	7	905		905	4,600
b4	Repairs and Maintenance	8	8,086		8,086	2,981
b5	Utilities (Insurances, water charges, heating & lighting)	9	12,494		12,494	6,477
b6					0	
b7	Other payments		2,284		2,284	1,660
b8	TOTAL PAYMENTS		43,318	0	43,318 (b9)	34,606

SECTION C						
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	(779)	0	(779)	(8,153)
c2	Total funds brought forward from last year		20,300	50	20,350 (c6)	28,503
c3	Sub total	(c1+c2)	19,521	50	19,571	20,350
c4	Transfers and adjustments				0 (c7)	
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	19,521	50	19,571 (c8)	20,350 (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		10
d2	Offerings/Gifts - received for external organisations				98
d3	Offerings/Gifts - passed to external organisations				98
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 2023 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			0			0
e2			0			0
e3			0			0
e4			0			0
e5			0			0
e6			0			0
e7			0			0
e8	Sub total of Internal Organisations funds	0	0	0	0 (e11)	0 (e12)
e9	Church accounts (totals brought forward from page 2 - totals column)	42,539 (a7)	43,318 (b9)	(779)	20,350 (c6)	19,571 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	42,539	43,318	(779)	20,350 (x)	19,571 (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 2023**

	OPENING BALANCES	CLOSING BALANCES
f1	125	89
f2	19,218	7,389
f3		
f4	1,007	12,093
f5		
f6		
f7	20,350 (c6)	19,571 (c8)
f8	0 (e11)	0 (e12)
f9	20,350 (x)	19,571 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

	At 1 September 2022	At 31 August 2023
g1	23,284	24,400
g2	2,008,323	2,304,167
g3	43,932	55,656
g4	NIL	NIL
g5	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)

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2023

1. The Financial Statements have been prepared in accordance with the requirements of the Methodist Connexion using the receipts and payments basis.
2. Investments are stated at their market value at 31st August 2023.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are stated at their current insured value.

2022/2023

£

4. Offerings and Tax Recovered

Offerings	9,781
Gift aid tax recovered (offerings and Gift Day)	4,943
	<hr/> 14,724 <hr/>

5. Lettings

Dancing Classes	510
Zumba	1,482
Baby Sing & Sign	0
London Gong	48
Residents' Meetings	230
French Circle	358
Election Polling Station	450
Heath Hill Women's Club	995
Bushey Ladies	492
Parties	4,040
Pilates	1,400
HertsWise	198
Ukelele group	564
U3A Artists	916
Miscellaneous	100
	<hr/> 11,783 <hr/>

6. Other Receipts

Gift Day	3,295
Donations	462
Coffee mornings	880
Circuit grants for energy costs and potholes	10,080
Council grants for Warm Spaces and Coronation	680
	<hr/> 15,397 <hr/>

7. Donations

World Mission Fund	455
Property Division	50
Ministers Housing Fund	70
Auxiliary Fund	30
LWPT	50
Methodist Pension Funds reserve	0
Christian Aid	100
All We Can	150
	<hr/> 905 <hr/>

8. Repairs and Maintenance

Repairs and renewals	3,631
Cleaning	4,455
	<u>8,086</u>

9. Utilities

Gas	7,626
Electricity	2,248
Water	354
Insurance	2,266
	<u>12,494</u>

The above notes form part of the Financial Statements for the year ended 31st August 2023.

hown

2021/2022
£
9,574
0
<u>9,574</u>
516
1,308
1,260
312
140
330
0
690
432
3,422
1,756
918
444
0
55
<u>11,583</u>
3,795
40
1,005
0
0
<u>4,840</u>
400
50
70
30
50
4,000
0
0
<u>4,600</u>

544
2,437
<hr/> 2,981

1,975
2,099
457
<hr/> 1,946
<hr/> 6,477

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.

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

MARGARET ANNE CANAVAN

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address

26 IVINGHOE ROAD, BUSHEY HEATH,
HERTS, WD23 4SW

Post Code

Date

2/11/23

* delete or circle as appropriate