

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 Joy Mayisiri and Jaqueline Wilson, 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)	
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.

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 2024 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 2024 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 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 Rev'd Joy Mayisiri as a probationary Minister. As with previous Ministers, Rev'd Mayisiri was also the Minister for Bushey and Oxhey, and Carpenters Park and South Oxhey Methodist Churches. During the year Rev'd Mayisiri successfully completed her probation and training and was ordained into full ministry in June 2024. Following her ordination Rev'd Mayisiri was assigned to Trinity Methodist Church in Watford from September 2024, at the same time relinquishing her responsibilities at St. Andrew's. From September 2024 our worship at St. Andrew's will be led by Rev'd Donna Fowler-Marchant, who is also the minister for Croxley Green, Berry Lane and the Scroll Methodist Churches.

In line with many other Churches the average attendances at services of worship showed a significant decline when services resumed after the Covid-19 pandemic. This is reflected in the reduction of Church members from 40 on 31st August 2021 to 27 on 31st August 2024. In the year under review attendances on a Sunday morning continued to stabilise and some new attendees were welcomed into the congregation offsetting some departures.

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 a further 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 Watford Peace Hospice; 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 surplus of £5,488 as against a deficit of £779 in the previous year. This does not take account of the increase of £3,390 in the value of the Church's investments. A number of factors contributed to this result. The key items were as follows:

- Normal offerings increased to £11,415 (2023: £9,781) as a number of members of the congregation increased their offering to reflect high inflation in recent times. Gift Aid of £2,736 was recovered in the year which was only lower than the previous year because two years' worth of Gift Aid claims were recorded in the year to 31st August 2023.
- Reported lettings income increased strongly from £11,783 in 2023 to £14,681 in 2024. This was partly due to a late payment of £1,480 from Baby Sing and Sign which related to the previous year. There was a particularly good contribution of £4,840 from parties, up from £4,040 last year. The Church premises were used as an election polling station twice this year generating £900.
- The gift day raised £3,445 compared to £3,295 the previous year.
- A legacy of £5,000 was received from Mr Michael Whitehead who passed away in 2023. There was also a donation of £2,500 in the memory of Mrs Pat Quick who passed away this year. Without these items we would have recorded a deficit for the year.
- Utilities remained very high at £10,628 (2023: £10,228) reflecting the price increases that affected all users of gas and electricity. However, the Circuit generously offered Churches support payments to limit the annual costs increases to 5% above the prices in place before the sudden inflation. St. Andrew's received a support payment of £7,620. Without this support the financial results would have been considerably worse.
- Two significant property items were undertaken during the year. Exterior windows were repaired and redecorated. This required scaffolding and cost £3,115. All lighting was replaced with energy efficient LED lighting at a cost of £4,383 although District and Circuit grants totalling £2,872 mitigated this cost.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £52,800 (2023 : £43,921) including Designated Funds of £27,790 (2023: £24,400) 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 £27,790 (2023: £24,400) 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 £2,373,290 (2023: £2,304,167).

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 14th November 2024 and signed on their behalf by:-

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

ST ANDREW'S BUSHEY HEATH, METHODIST	Church
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FOR THE YEAR ENDED
Saturday, August 31, 2024

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

1163054

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

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(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	14,151		14,151	14,724
a3	Bank and CFB interest and Investment income		1,026		1,026	635
a4	Lettings	5	14,681		14,681	11,783
a5	Other receipts	6	23,271		23,271	15,397
a6	TOTAL RECEIPTS		53,129	0	53,129 (a7)	42,539

SECTION B						
b1	PAYMENTS					
b2	Circuit Assessment or Share		20,425		20,425	19,549
b3	Donations	7	1,055		1,055	905
b4	Repairs and Maintenance	8	11,100		11,100	8,086
b5	Utilities (Insurances, water charges, heating & lighting)	9	12,961		12,961	12,494
b6					0	
b7	Other payments		2,100		2,100	2,284
b8	TOTAL PAYMENTS		47,641	0	47,641 (b9)	43,318

SECTION C						
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	5,488	0	5,488	(779)
c2	Total funds brought forward from last year		19,521	50	19,571 (c6)	20,350
c3	Sub total	(c1+c2)	25,009	50	25,059	19,571
c4	Transfers and adjustments				0 (c7)	
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	25,009	50	25,059 (c8)	19,571 (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		141		
d3	Offerings/Gifts - passed to external organisations		141		
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 2024 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	0 (e11)	0 (e12)
e9	Church accounts (totals brought forward from page 2 - totals column)	53,129 (a7)	47,641 (b9)	5,488	(c7)	19,571 (c6)	25,059 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	53,129	47,641	5,488	0	19,571 (x)	25,059 (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 2024**

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand	89	84
f2	Bank Current Account	7,389	11,874
f3	Bank Deposit Account		
f4	Central Finance Board	12,093	13,101
f5	Trustees for Methodist Church Purposes		
f6	Other funds		
f7	SUB TOTAL - Church accounts	19,571 (c6)	25,059 (c8)
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)	0 (e11)	0 (e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH	19,571 (x)	25,059 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

		At 1 September 2023	At 31 August 2024
g1	Investments (include Endowments)	24,400	27,790
g2	Land & Buildings (see notes re Insurance value)	2,304,167	2,373,290
g3	Other Assets	55,656	57,326
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)

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2024

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 2024.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2023/2024	2022/2023
	£	£
<u>4. Offerings and Tax Recovered</u>		
Offerings	11,415	9,781
Gift aid tax recovered (offerings and Gift Day)	2,736	4,943
	<u>14,151</u>	<u>14,724</u>
<u>5. Lettings</u>		
Dancing Classes	504	510
Zumba	1,155	1,482
Baby Sing & Sign	2,040	0
London Gong	0	48
Residents' Meetings	254	230
French Circle	420	358
Election Polling Station	900	450
Heath Hill Women's Club	1,246	995
Bushey Ladies	504	492
Parties	4,840	4,040
Pilates	1,082	1,400
HertsWise	0	198
Ukelele group	528	564
U3A Artists	1,008	916
Miscellaneous	200	100
	<u>14,681</u>	<u>11,783</u>
<u>6. Other Receipts</u>		
Gift Day	3,445	3,295
Donations	2,900	462
Coffee mornings	1,134	880
Legacy	5,000	0
Circuit and District grants for energy costs, LED lighting and pothole repairs	10,492	10,080
Council grants for Warm Spaces and Coronation	300	680
	<u>23,271</u>	<u>15,397</u>
<u>7. Donations</u>		
World Mission Fund	440	455
Property Division	50	50
Ministers Housing Fund	70	70
Auxiliary Fund	30	30
LWPT	0	50
Peace Hospice	175	0
Christian Aid	125	100
All We Can	165	150
	<u>1,055</u>	<u>905</u>
<u>8. Repairs and Maintenance</u>		
Repairs and renewals	7,600	3,631
Cleaning	3,500	4,455
	<u>11,100</u>	<u>8,086</u>
<u>9. Utilities</u>		
Gas	7,928	7,626
Electricity	2,475	2,248
Water	225	354
Insurance	2,333	2,266
	<u>12,961</u>	<u>12,494</u>

The above notes form part of the Financial Statements for the year ended 31st August 2024.

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 *MA Canavan*

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

Post Code WD23 4SW

Date *14/10/24*

* delete or circle as appropriate