

**CHURCH
RECEIPTS AND PAYMENTS
ACCOUNTS**

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

Shern Hall Methodist Church

FOR THE YEAR ENDED

31 August 2025

in the Forest Circuit	Circuit no	35/33
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Registered Charity - Charity Registration number

1202535

Minister:

Rev Oseias da Silva (to July 2025)

Rev Kong Ching Hii (from September 2025)

Church Stewards:

Marcia Brandt	
Millicent Freeman	Emmanual Kusi
Donald Espeute	Jennifer Whitfield
Heather Espeute	Abena Adofo
	Thelma Blake

Joint Treasurers:

Hannah Roberts
Leandre Tuitt

Shern Hall Methodist Church - Trustees' Annual Report For the year ended 31st August 2025

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Shern Hall Methodist Church - Trustees' Annual Report

For the year ended 31st August 2025

1. Reference and Administration Details

- 1.1. **The full name of the Charity is "Shern Hall Methodist Church".** The Shern Hall Methodist Church was entered onto the register of the Charity Commission in England and Wales on the 29th March 2023. Their Charity No is 1202535.
- 1.2. **The address of Shern Hall Methodist Church for correspondence** is Shern Hall Methodist Church, ShernHall Street, Walthamstow, London E17 9HX. The name of the person to whom correspondence should be addressed is Revd Kong Ching Hii, the Minister of the Church from September 2025.
- 1.3. **The Church's Bankers** are HSBC, Charity Aid Foundation Bank (CAF Bank) and the Central Finance Board of the Methodist Church "CFB".
- 1.4. **The Church's Examiners** are Clay Ratnage Strevens & Hills. They have been the examiners for the church since 2020 and were reappointed in the church council meeting held on June 12, 2025.

As far as the trustees are aware:

- there is no relevant information of which the charity's examiners are unaware;
 - the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant examination information and to establish that the examiners are aware of that information.
- 1.5. **The Charity's Trustees** are those members of the Shern Hall Church Council who have agreed to be the Trustees of the Church. The membership of the Church Council is governed by the Standing Orders of the Methodist Church. The Church Trustees that served during the year are listed below

	Date Retired as Trustee	Appointed since 1 September 2025
Rev Kong Ching Hii		1/09/2025
Revd Oseias da Silva	05/07/2025	
Hannah Roberts		
Peter Sambani		
Leandre Tuitt		
Abena Adofa		
Emmanuel Kusi		
June Carole Campbell		
Sonia Jennifer Whitfield		
Kathleen Hudson		
Donald Espeute		
Millicent Patience Freeman		
Dereen Omard		
Cynthia Vilma Bonds		
Evangelica Marietta Solomon		
Loyl Marcia Brandt		
Elvena Bernita Brumant		
Ciddra Skeritt		
Claudina A Green		
William Poko-Adu		

Shern Hall Methodist Church - Trustees' Annual Report For the year ended 31st August 2025

2. Objectives and Activities

2.1. Introduction

The Shern Hall Methodist Church "The Church" is a Methodist church in the Forest Methodist Circuit. The church plays an integral role in the local community by hosting activities for residents. The congregation is ethnically diverse; however, we share one mission, and we work together to build god's kingdom here on earth.

The Shern Hall Church Mission and Vision

The Shern Hall Church mission statement is "We believe that God has called us to be a transforming, united Church of Jesus Christ's disciples, who are growing as followers, obedient to the word of God and with a passion to serve God's church and community."

2.2. Aims and organisation

The Church's purpose is to provide a place for Christian Methodist Worship at Shern Hall Street, Walthamstow. The Church Council meets at least twice each year to consider the work of God in the Church and the general management of the Church its business and buildings.

2.3. Purpose of the Church within the Methodist Connexion

The Church is an expression, over a lesser geographical area than a Circuit, of the Connexional character of the Methodist Church. The purposes of the Methodist church are and shall be deemed to have been since the date of the union the advancement of:

- a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church
- b) any charitable purposes 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 subsidiary or ancillary of the Methodist Church

Shern Hall Methodist Church - Trustees' Annual Report For the year ended 31st August 2025

3. Review of Progress and Achievements

3.1. Shern Hall Church Annual Report

During the church year ended 31st August 2025, Shern Hall Methodist Church (Shern Hall) benefited from the renewal of the Village Nest contract for the rental of the church annex to a family- owned pre-school. The rental cost was increased in line with the current CPI index.

Shern Hall has remained committed to its community outreach. On Sunday, September 29, 2024, a successful Harvest service was held and members of the congregation donated perishable goods. These goods were distributed to less fortunate residents in the London Borough of Waltham Forest.

Additionally, Shern Hall operated a weekly mission and outreach program, a chair-based exercise class that was facilitated by the Leyton Orient, under the leadership of Sis Cynthia Bonds. This activity catered to both members and non-members of Shern Hall. The attendees benefited from health talks from various subject matter experts in the health/medical field.

The congregation bid farewell to Revd Da Silva in July 2025 who had been at Shern Hall for 7 years and the Forest circuit for 12 years. The congregation prepared themselves to welcome Revd Kong Ching Hii in the upcoming church year.

The church council agreed that the window replacement project would be the main project during the year. Due to the high costs of this project, the church was unable to cover the overall cost of the project. The church successfully received grants from both the Methodist District Fund and the Forest Circuit. In response a church appeal was also launched, and members gave generously.

Shern Hall Methodist Church - Trustees' Annual Report
For the year ended 31st August 2025

3.2. Future Plans

Shern Hall secured the funding for the window replacement project. However, the actual work will commence in September 2025 and will be completed in the first quarter of the 2025/26 financial year.

A new minister Revd Kong Ching Hii will be joining the Circuit in September 2025 with pastoral responsibility for Shern Hall and Woodford. The Congregation look forward to his new ministry.

4. Financial Review

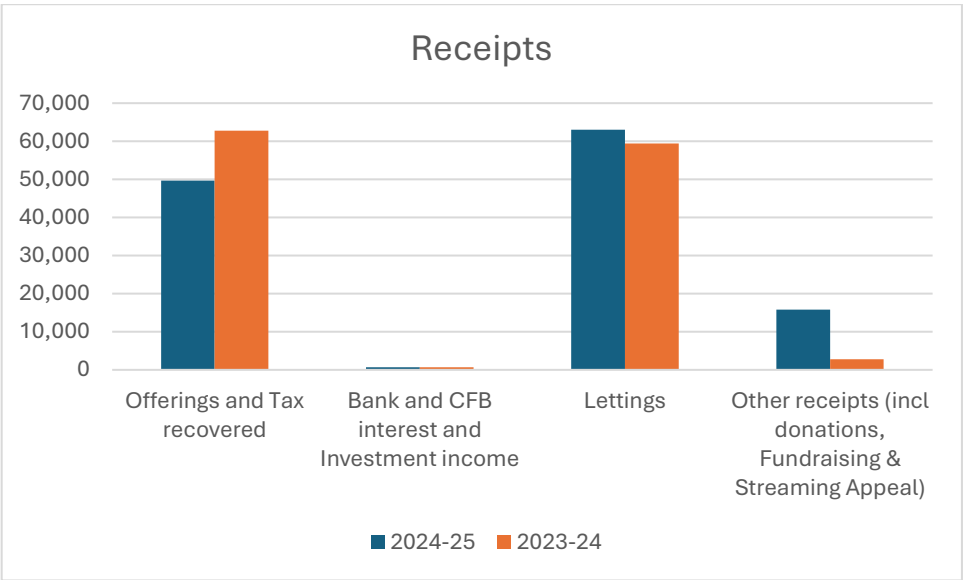
Receipts

The total receipts for the year were £129,223 which resulted in an increase of 2.8% on the previous year (23-24 £125,583).

Although an increase in receipts occurred it must be noted that £12,367 related to the Window Replacement Appeal Fund and is restricted for the Windows Replacement Project. £3,085 was received from fundraisings (23-24 £2,781).

Income from lettings rose by 6.1% to £63,025 (23-24 £59,400) whereas income from offerings reduced significantly by 20.8% to £49,683 (23-24 £62,741).

No gift aid was received in the financial year ended August 31, 2025, however Shern Hall is due to receive £9,349 in gift aid during the first quarter of the 2025-26 financial year.



Payments

The total payments for the year were £113,794 which indicated an increase of 6.3% on the previous year (23-24 £107,050).

The following expense categories contributed to the increase of 6.3%:

Shern Hall Methodist Church - Trustees' Annual Report
For the year ended 31st August 2025

Salaries, admin, cleaning & Church Expenses

The overall Salaries, admin, cleaning & Church Expenses were £24,561 which reflected a 24.8% when compared to the previous year (23-24 £19,673).

Contribution to Salaries rose by 80.2% to £10,809 in comparison to the previous year (23-24 £6000). The reason for this was that the Office Manager (OM) was employed for the entire year in the financial year 24-25, and in 23-24 the OM worked for eight months.

Cleaning expenses increased by 21.7% to £7,480 from the previous year (23-24 £6,144). In May 2025, the Finance and Property Committee agreed to increase the cleaner's hourly rate from £16 to £18 in line with inflation taking into consideration that that hourly rate remained constant from October 2020 to May 2025.

Other payments (incl Exam. Charge)

Other payments for the year were £13,439 which indicated an increase of £11,835 when compared to the previous year (23-24 £1,604).

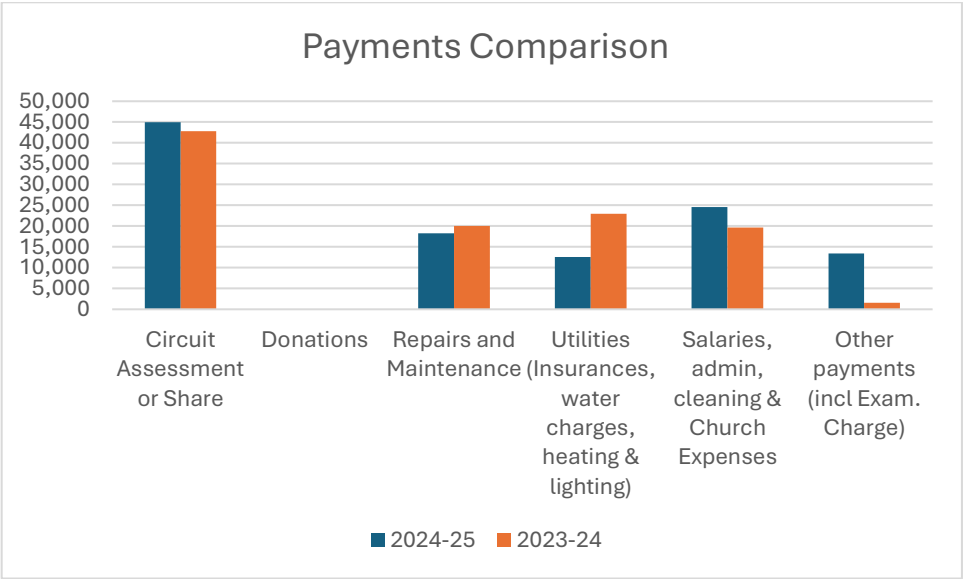
This increase was attributed to £10,793 which was designated to the windows project. This cost was covered by the monies collected from the windows replacement project.

Repairs and Maintenance

The repairs and maintenance reduced by £1,751 to £18,265 (23-24 £20,016), notable costs during the year included: In September 2024 new speakers and an amplifier was purchased for the church hall which amounted to £1,255, heating and valve upgrade in the amount of £4,560 in December 2024, installation of updated internet access cabling & equipment which cost £1,875 and during the year the church spent £3,305 on electrical works.

Utilities (Insurances, water charges, heating & lighting)

Utilities decreased significantly by 45.2% to £12,582 (23-24 £22,981). During the year the church opted to pay the water expense bi-annually.



Shern Hall Methodist Church - Trustees' Annual Report

For the year ended 31st August 2025

5. Reserves Policy

The Church needs to maintain an operating reserve approximately equal to 6 months of annual expenditure, This would give a short time for the church to respond to an income reduction whilst still meeting immediate expenditure needs. This is currently approximately £57,000 inclusive of designated fund expenditure. Committed expenditure includes such items as: assessment to the circuit; church manager salary; utility bills; financial examination; etc.

At the end of the year the church had £55,064 assets of which £5,222 was restricted leaving £49,842. This is equivalent to over 5 months operating reserve, so particularly careful financial management of funds is needed.

The church's benevolent fund is a restricted fund and holds £4,354 at 31st August 2025.

6. Structure, governance and Management

6.1. Structure

Shern Hall Methodist Church is an unincorporated association and is governed by the Methodist Church Act 1976, the deed of Union and the Model Trust Deeds of the Methodist Church. It is part of the Forest Methodist Circuit. Overall regulatory authority rests with the Methodist Conference.

The Circuit Meeting passes regulatory control down to Church Councils for local implementation by the Presbyter, the Church Stewards, and other officers, and this regulatory authority is then exercised by Church Councils as Managing Trustees of their charity.

6.2. Governance

The Church operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Forest Circuit, the London District, the Connexional Office and the Charity Commission to provide guidance on changes that could affect the Church.

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by the order of the annual conference (CPD)

6.3. Management

Day to day management of Shern Hall Methodist church, between trustees meetings is undertaken by the Minister, Church Stewards, the Treasurers and a number of established committees: the Pastoral Committee, the Safeguarding committee and the Finance and Property Committee. These committees are appointed by the Church Council to act on behalf of the Church Council between Church Council Meetings.

7. Related Parties

Shern Hall Methodist Church is part of the Forest Methodist Circuit which is part of the London District of the Methodist church and is therefore also accountable to the Methodist Conference. The church's main source of funding is offerings from the congregation and income from rooms let.

Shern Hall Methodist Church - Trustees' Annual Report For the year ended 31st August 2025

The income is used to pay an assessment to the Forest Methodist Circuit, pay for the upkeep of the Church building and carry out the Church Mission.

The church now also shares the responsibility for the employment and cost of a Church Manager with Woodford Methodist church.

8. Public Benefit Requirement

The trustees had due regard to the guidance published by the Charities Commission in compliance with its duties under section 4 of the Charities Act 2011. This guidance sets out two key principles:

- The organisation must have an identifiable benefit.
- The benefit must be to the public or a section of the public.

The church exists to:

- increase awareness of God's presence and to celebrate God's love;
- help people to learn and grow as Christians, through mutual support and care; and
- be a good neighbour to people in need and challenge injustice.

The trustees consider that for these reasons the charity meets these public benefit requirements.

9. Church Trustee Responsibilities

9.1. General Responsibilities Include:

- formulation and promotion of policies which will advance the mission of Shern Hall Methodist Church
- constantly being aware of the public benefit guidance issued by the Charity Commission

9.2. Financial Responsibilities include:

- a) ensuring that sufficient accounting records are kept which disclose with reasonable accuracy at any time the financial position of Shern Hall Methodist Church and enables them to ensure that the financial statements comply with the law and Standing Orders of the Methodist Church.
- b) safeguarding the assets of the Church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.
- c) ensuring financial statements are prepared for each financial year ending 31st August, that give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year

In preparing these financial statements, the Trustees must:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) ensure accounts comply with the Charities SORP;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Shern Hall Methodist Church - Trustees' Annual Report For the year ended 31st August 2025

9.3. The Shern Hall Church Council

The Church Council meets at least 2 times a year to deal with routine and exceptional matters. It seeks to think strategically about the work of the Church and carry out administrative matters. Its key functions have been:

- a) to encourage the Church to consider its Vision, and enable it to achieve its Goals
- b) to monitor the life and mission of the whole Church
- c) to identify and advocate strategic policy directions
- d) to oversee formal authorisations and approvals
- e) to ensure essential appointments are made and compliances met

9.4. The Church Finance and Property Committee

This sub-committee have been authorised by the Church council to act in an executive capacity in relation to Financial and Property matters requiring decisions and action between meetings of the Church Council Trustees. All actions taken being reported to the following Church Council meeting.

10. Risk Management

The church council has responsibility for considering the various risks facing the church, the impact and the likelihood of issues occurring. This is managed between Church Council Meetings by the Church Safeguarding Committee. Guidance is received from the Forest Circuit, the London District of the Methodist Church and the Methodist connexion. The headings under which the risks are being categorised include:

- a) Safeguarding Risks
- b) Governance Risks including Trustees' Responsibilities
- c) Financial Risks
- d) Operational Risks including Resources, People and Property
- e) External Risks and Legal Risks

11. Report Approval

22 June 2026

The report was approved by the trustees on and signed on their behalf by

Rev Kong Ching Hii
.....

Revd Kong Ching Hii
Church Minister & Chair of Trustees

ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

Shern Hall Methodist Church

SECTION A			Unrestricted Funds	Designated Funds	Restricted Funds	Totals this year	Totals last year
			£	£	£	£	£
a1	RECEIPTS	Note					
a2	Offerings and Tax recovered	1	49,683			49,683	62,741
a3	Bank and CFB interest and Investment income		758			758	661
a4	Lettings		63,025			63,025	59,400
a5	Other receipts (incl donations, Fundraising & Street	2	305	3,085	12,367	15,757	2,781
a6	TOTAL RECEIPTS		113,771	3,085	12,367	129,223 (a7)	125,583
SECTION B							
b1	PAYMENTS						
b2	Circuit Assessment or Share		44,947			44,947	42,776
b3	Donations						
b4	Repairs and Maintenance		18,265			18,265	20,016
b5	Utilities (Insurances, water charges, heating & lighting)	3	12,582			12,582	22,981
b6	Salaries, admin, cleaning & Church Expenses	4	24,561			24,561	19,673
b7	Other payments (incl Exam. Charge)	5	1,917	729	10,793	13,439	1,604
b8	TOTAL PAYMENTS		102,272	729	10,793	113,794 (b9)	107,050
SECTION C							
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	11,499	2,356	1,574	15,430	18,533
c2	Total funds brought forward from last year		34,793	1,293	3,548	39,634 (c6)	21,101
c3	Sub total	(c1+c2)	46,292	3,649	5,122	55,064	39,634
c4	Transfers and adjustments		(440)	340	100		(c7)
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	45,852	3,989	5,222	55,064 (c8)	39,634 (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					361	3,603
d2	Offerings/Gifts - received for external organisations					900	382
d3	Offerings/Gifts - passed to external organisations					675	3,624
d4	BALANCE STILL TO BE PAID	(d1+d2-d3)				586	361

Shern Hall Methodist Church Church

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						
e9	Church accounts (totals brought forward from page 2 - totals column)	129,223 (a7)	113,794 (b9)	15,430	(c7)	39,634 (c6)	55,064 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	129,223	113,794	15,430		39,634 (x)	55,064 (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 2025**

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand	7	
f2	Bank Current Account	37,937	34,258
f3	Bank Deposit Account	1	1
f4	Central Finance Board	1,689	20,805
f5	Trustees for Methodist Church Purposes		
f6	Other funds		
f7	SUB TOTAL - Church accounts	39,634 (c6)	55,064 (c8)
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)	(e11)	(e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH	39,634 (x)	55,064 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

	At 1 September 2024	At 31 August 2025
g1	Investments (include Endowments)	
g2	Land & Buildings (see notes re Insurance value)	2,306,800
g3	Other Assets	
g4	Loan(s) - show amount outstanding at year end	
g5	Other Liabilities: ();	

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)

SHERN HALL METHODIST CHURCH

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Notes to the accounts

1 Offerings and Tax recovered

	<u>24-25</u>	<u>23-24</u>
Church Offerings	49,583	54,575
Gift Days	100	-
Tax Reclaim	-	8,166
Total	<u>49,683</u>	<u>62,741</u>

2 Other receipts (incl donations, Fundraising)

	<u>24-25</u>	<u>23-24</u>
To General fund		
Other Income	100	-
Donations	205	-
Total	<u>305</u>	<u>-</u>
To Designated Funds		
Fundraising -	2,460	1,436
Black History£1,690, Christmas Get Together-£570 and Minister's Farewell - £300		
Steel Band donation	300	-
- Sunday School Fund	325	-
Other	-	-
Total	<u>3,085</u>	<u>1,436</u>
To Restricted Funds		
To Benevolent Fund	1,246	1,345
Church Appeals e.g. Windows	11,121	-
Total	<u>12,367</u>	<u>1,345</u>
Total	<u>15,757</u>	<u>2,781</u>

3 Utilities etc (Insurances, water charges, heating & lighting)

	<u>24-25</u>	<u>23-24</u>
Water	1,264	685
Gas	3,814	11,332
Electric	5,608	9,124
Insurance	1,897	1,840
Total	<u>12,582</u>	<u>22,981</u>

4 Salaries, admin, cleaning & Church Expenses

	<u>24-25</u>	<u>23-24</u>
Salary contribution	10,809	6,000
Security	343	1,113
Cleaning	7,480	6,144
Postage, Printing, etc	70	275
Printer Lease	753	1,054
Licences & subscriptions	1,003	968
Bank charges	323	317
Telephone & Broadband	969	1,082
Organist	2,810	2,720
Total	<u>24,561</u>	<u>19,673</u>

5 Other payments (e.g. Streaming Projects, Exam. Charge)

	<u>24-25</u>	<u>23-24</u>
Examination Fee	1,536	1,536
Sundry Items	231	68

SHERN HALL METHODIST CHURCH

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Donations made	150	-
Re-payment of loan from Circuit	-	-
Total	1,917	1,604
From designated Funds		
Fundraising	289	-
Other funds (e.g. LOT - Mission& Outreach)	440	-
Total	729	-
From Restricted Fund		
From Benevolent Fund	500	-
Church Appeals e.g. Windows	10,293	-
Total	10,793	-
Total	13,439	1,604

Name of Church . **Shern Hall Methodist Church**

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 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  Date: 20/6/2026

Name and address of Treasurer **Leandre Tuitt**

..... 1 Woodlands Court
Loughton, Essex
IG103EX

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 will be presented to the meeting of the Church trustees to be held on ~~June 22, 2026~~

Signature of the Chair of the meeting ... 

Name of the Chair of the meeting ... **Rev Kong Ching Hii** Date: 22/6/2026

Independent Examiner's Report to the Trustees of the

Shern Hall Methodist Church

Charity Number 1202535

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Shern Hall Methodist Church for the year ended 31 August 2025 set out on pages 1 to 14. 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.

* delete or circle as appropriate

Name of Church **Shern Hall Methodist Church**

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 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 *Lorraine Purdy*

Name of independent examiner ...Lorraine Catherine Purdy FCCA

Relevant professional qualification of independent examiner ...Certified Accountant

Name of firm (where appropriate) ... Clay Ratnage Strevens & Hills

Address ... Suite D, The Business Centre, Faringdon Avenue, Romford, Essex RM3 8EN

Date *22/6/2026*

* delete or circle as appropriate