

ST. ANDREW'S METHODIST CHURCH BUSHEY HEATH

Registered Charity Number: 1163054

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2019

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 as at the date this Report was approved

Rev'd Richard Lowson (Minister)	Kenneth Green
Matthew Tattersall (Church Steward)	Margaret Green
Heather Turner (Church Steward)	Hugh Markham-Jones
David Whitehead (Church Steward)	Lesley Markham-Jones
John Wood (Church and Property Steward)	Linda Paul
Suzanne Wood (Church Steward)	Anne Rowlands
Ann Wright (Church Steward)	Jacqueline Wilson
Hazel Appleton (Secretary to the Church Council)	
Michael Whitehead (Church Treasurer)	

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.

On 7th August 2015 the Church was 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 2019 there were 40 members of the Church, fewer than the previous year due to the death of two elderly members and a review of the membership list.

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 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 2019 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 provides activities for its members and for the local community. Services of worship are held each Sunday usually at 9-30am and include a Sunday School for children. Once a month the service is preceded by breakfast in the Church commencing at 9-00am. These services are open and accessible to all. Any special services, e.g. the annual Carol Service, are advertised on the Church notice board and website (www.samcbh.org.uk). The Church is available for weddings, funerals and baptisms.

Other activities include House-groups for study, discussion and fellowship; Rainbow and Brownie Guides; twice- monthly coffee mornings and monthly film clubs. As part of the ministry to the local community the premises are available at reasonable charges for community, educational, cultural and physical activity groups and for children's birthday parties. Details are available on the Church's web-site. In all its activities the Church has 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 this is met by the Church's objectives and activities outlined above.

Review of the Year

During the year the average attendances at services of worship showed no significant change. Activities provided for the community have proved popular and are generally well attended. The Church has continued to play a part in the wider life of the Church by supporting financially, and by the involvement of members of the congregation, such organisations as Action for Children; All We Can (formerly the Methodist Relief and Development Fund); Bushey and Oxhey CARE scheme; Christian Aid; Methodist Homes for the Aged; Methodist World Mission Fund; the Watford Schools Trust and a local food bank.

During the previous year the Church celebrated 50 years in its present building with a series of events open to members of the congregation and the local community. These culminated in a Service of Thanksgiving on 16th September 2018 followed by a re-union of present and former Church members. In order to commemorate this special anniversary the Trustees approved two "legacy " projects. First, the construction of a wheelchair accessible toilet and secondly the refurbishment of the side entrance to the premises and the coffee lounge. The total cost of these projects is estimated to be not more than £30,000 and grants totalling £13,368 have been received largely from Methodist sources. The balance will come from fund-raising within the Church and, if necessary, by drawing on Reserves. By the end of the year under review work to the value of £9,532 had been completed and payment of this amount was made to the contractors in September 2019.

The Trustees continued to conduct an ongoing risk assessment and management programme for activities held on Church premises as well as a financial risk assessment. Policies for Health and Safety and Child Protection were reviewed and where necessary updated. The Trustees have to the best of their abilities discharged their responsibility to maintain the Church premises.

Financial Review

The Church's receipts during the year arose mainly from two regular sources: gifts and donations from its own membership and congregation; and income from lettings. £250 was received from the sale of some of the equipment previously belonging to the Pre-School. This equipment is now the property of the Church but no value has been placed on this at the end of the year.

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

The largest payment, as in previous years, was the Circuit Assessment by which the Church contributes its share of the cost of Ministers' stipends, pensions, accommodation and other expenses, in addition to the costs incurred by the Circuit and District. Other outgoings include repairs and maintenance of the property, lighting and heating, insurance and gifts and donations made from Church funds.

The Church's Accounts for the year were prepared on the Receipts and Payments basis and show a surplus of £2,983 as against a deficit of £834 in the previous year. Further details can be found in the attached financial statements.

In 2017 a Designated Fund of £20,000 was established to meet the Church's share of the costs of a Children and Families Worker employed jointly with Bushey and Oxhey Methodist Church. This appointment, which was supported by the Circuit and District, took effect on 1st September 2017 and is initially for three years. The Church paid £5,660 from the Fund towards the first year's costs and two further payments of the same amount have been made in September 2018 and September 2019. The Children and Families Worker is paid more than the National Living Wage, as is the Church's only other employee, a part-time cleaner.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £80,709 including Designated Funds of £24,336 in the form of a Contingency Reserve and £8,680 as the balance of the Children and Families Worker Fund referred to above. 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. The Children and Families Worker Fund is maintained to cover the Church's share of the costs of the worker for three years.

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 £21,958 (2018: £22,029) 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 £1,824,242 (2018: £1,747,356)

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.

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

Approved by the Trustees on the 28 November 2019 and signed on their behalf by:-



Rev Richard M Lowson

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

ST. ANDREW'S, BUSHEY HEATH, METHODIST

Church

FOR THE YEAR ENDED

31 August 2019

WEST HERTFORDSHIRE AND BORDERS Circuit

Circuit no

34/14

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

HEATHER TURNER

DAVID WHITEHEAD

JOHN WOOD

SUZANNE WOOD

ANN WRIGHT

Treasurer:

MICHAEL WHITEHEAD

ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2019

St. Andrew's Bushey Heath Church

SECTION A			Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		Note	£	£	£	£
a1	RECEIPTS					
a2	Offerings and Tax recovered	4	16,318		16,318	16,322
a3	Bank and CFB interest and Investment income		783		783	684
a4	Lettings	5	11,995		11,995	13,168
a5	Other receipts	6	13,356		13,356	9,930
a6	TOTAL RECEIPTS		42,452	NIL	42,452 (a7)	40,104

SECTION B						
b1	PAYMENTS					
b2	Circuit Assessment or Share		18,737		18,737	18,613
b3	Donations	7	980		980	830
b4	Repairs and Maintenance	8	3,558		3,558	7,046
b5	Utilities (Insurances, water charges, heating & lighting)	9	5,050		5,050	4,964
b6	Children and Families Worker		5,660		5,660	5,660
b7	Other payments		5,484		5,484	3,825
b8	TOTAL PAYMENTS		39,469	NIL	39,469 (b9)	40,938

SECTION C						
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	2,983	NIL	2,983	(834)
c2	Total funds brought forward from last year		55,768	50	55,818 (c6)	56,652
c3	Sub total	(c1+c2)	58,751	50	58,801	55,818
c4	Transfers and adjustments		NIL	NIL	NIL (c7)	NIL
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	58,751	50	58,801 (c8)	55,818 (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		NIL	NIL
d2	Offerings/Gifts - received for external organisations		695	1,675
d3	Offerings/Gifts - passed to external organisations		695	1,675
d4	BALANCE STILL TO BE PAID	(d1+d2-d3)	NIL	NIL

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 2019 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						
Sub total of Internal Organisations funds	NIL	NIL	NIL	NIL	NIL (e11)	NIL (e12)
Church accounts (totals brought forward from page 2 - totals column)	42,452 (a7)	39,469 (b9)	2,983	NIL (c7)	55,818 (c6)	58,801 (c8)
TOTAL CASH FUNDS HELD BY CHURCH	42,452	39,469	2,983	NIL	55,818 (x)	58,801 (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 2019**

f1	Cash in hand
f2	Bank Current Account
f3	Bank Deposit Account
f4	Central Finance Board
f5	Trustees for Methodist Church Purposes
f6	Other funds
f7	SUB TOTAL - Church accounts
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH

OPENING BALANCES

76
3,832
NIL
51,910
NIL
NIL
55,818 (c6)
NIL (e11)
55,818 (x)

CLOSING BALANCES

142
24,203
NIL
34,456
NIL
NIL
58,801 (c8)
NIL (e12)
58,801 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

g1	Investments (include Endowments)
g2	Land & Buildings (see notes re Insurance value)
g3	Other Assets
g4	Loan(s) - show amount outstanding at year end
g5	Other Liabilities

At
1 September 2018

22,029
1,747,356
38,223
NIL
NIL

At
31 August 2019

21,958
1,824,242
39,905
NIL
9,532

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

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council

Signature of Treasurer

M. E. Whitehead

Date

23/10/2019

Name

MICHAEL WHITEHEAD

Address

41, CLAY LANE, BUSHEY HEATH,
BUSHEY, HERTS, WD23 1NZ

Presentation to the *Church Council for approval.

I confirm that the Accounts have been presented to the Church Council on

28/11/19.

and were approved.

Signature of the Chair of the meeting

R. Lowson

Name of the Chair of the meeting

REV RICHARD LOWSON

Date

28/11/19.

Independent Examiner's Report to the Trustees of the

St. Andrew's, Bushey Heath, Methodist Church

This Report is on the Church Accounts for the year ended 31st August

2019

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under Section 145 of the Charities Act

to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and

to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~*):

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply appropriate

(3) I have ~~have not~~ obtained independent verification of all investments with the Trustees for Methodist Church Purposes ("TMCP") or held in other Trusts, Bank balances and Funds at the Central Finance Board of the Methodist Church ("CFB"), which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

* Please circle as appropriate

Name

ANNE CANAVAN

Signature

MA Canavan

Relevant Professional qualification or body

/

Address

26 IVINGHOE ROAD
BUSHEY HEATH
HERTS WD23 4SW

Date

23/10/2019

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2019

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 2019.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2018/2019 £	2017/2018 £
<u>4. Offerings and Tax Recovered</u>		
Offerings	11,800	12,210
Gift aid tax recovered (offerings and Gift Day)	<u>4,518</u>	<u>4,112</u>
	<u>16,318</u>	<u>16,322</u>
<u>5. Lettings</u>		
Dancing Classes	317	1,312
Zumba	1,156	1,221
Baby Sing & Sign	844	432
Guides, Brownies & Rainbows	700	950
French Circle	370	350
Election Polling Station	800	0
Bridge Club	1,892	1,849
First Class Learning	70	374
Parties	2,691	2,737
Pilates	906	902
Metafit	935	1,438
Hertsmere Children's Centre	626	396
Ukelele group	336	144
Rugby Tots	0	528
Miscellaneous	<u>352</u>	<u>535</u>
	<u>11,995</u>	<u>13,168</u>
<u>6. Other Receipts</u>		
Gift Day	5,655	4,938
Donations	200	47
Coffee mornings	1,281	1,362
Film Clubs	1,069	929
Golden Jubilee events	1,260	1,597
Grant for legacy projects	3,500	0
Christmas Tree Festival	141	0
Sale of equipment	<u>250</u>	<u>1,057</u>
	<u>13,356</u>	<u>9,930</u>
<u>7. Donations</u>		
Overseas Missions	500	500
Property Division	50	50
Ministers Housing Fund	70	70
Auxiliary Fund	30	30
LWPT	50	50
All We Can	50	50
Bushey and Oxhey CARE Scheme	40	40
Miscellaneous	<u>190</u>	<u>40</u>
	<u>980</u>	<u>830</u>
<u>8. Repairs and Maintenance</u>		
Repairs and renewals	660	4,382
Cleaning	<u>2,898</u>	<u>2,664</u>
	<u>3,558</u>	<u>7,046</u>
<u>9. Utilities</u>		
Gas	2,130	2,268
Electricity	954	798
Water	201	200
Insurance	<u>1,765</u>	<u>1,698</u>
	<u>5,050</u>	<u>4,964</u>

The above notes form part of the Financial Statements for the year ended 31st August 2019.