

ST. ANDREW'S METHODIST CHURCH BUSHEY HEATH

Registered Charity Number: 1163054

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

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 Kenneth and Margaret Green, as at the date this Report was approved

Rev'd Richard Lowson (Minister)	Kenneth Green (resigned 10 th September 2020)
Matthew Tattersall (Church Steward	Margaret Green (resigned 10 th September 2020)
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)	Jaqueline Wilson
Hazel Appleton (Secretary to the Church Council)	
Michael Whitehead (Church Treasurer)A	

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 2020 there were 40 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 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 2020 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, until 22nd March 2020 when, in common with most places of worship in the U.K, it had to close its doors because of the Covid.19 pandemic. Prior to that date Services of worship were held each Sunday usually at 9-30am and included a Sunday School for children. 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; Rainbow and Brownie Guides(who have now ceased to meet), twice- monthly coffee mornings and a monthly film club. 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 prior to 22nd March 2020 the average attendances at services of worship showed no significant change from previous years; activities provided for the community proved popular and were generally well attended. After that date, when no services of worship in the Church were allowed, this Church in co-operation with two other local Methodist Churches provided virtual on-line services every Sunday. These were much appreciated and will continue for the time being alongside 'live' services as and when these become possible. As well as services in the Church, community activities on the premises also had to cease because of the restrictions created as a result of Covid-19. Work is now in hand to re-instate these activities where possible. 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; 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.

In 2018 the Church celebrated 50 years in its present building. 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 was estimated to be not more than £30,000 and grants totalling £13,368 have been received largely from Methodist sources. By the end of the year under review work to the value of £24,430 had been completed.

Financial Review

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

The Church's Accounts for the year were prepared on the Receipts and Payments basis and show a deficit of £23,091 as against a surplus of £2,983 in the previous year. This does not take account of the reduction of £1,438 in the value of the Church's investments. The main reason for this turnaround was the cost of the work on the 'legacy' projects as referred to above in the Review of the Year. Additional costs amounting to £1,210 have been incurred since the end of the year under review. Another contributory factor to the deficit was the loss of lettings income during the closure of the premises.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £56,297 (2019 : £80,709) including Designated Funds of £22,898 (2019: £24,336) in the form of a Contingency Reserve and £3,020 (2019: £8,680) as the balance of the Children and Families Worker Fund which is no longer required as the worker's appointment came to an end in July 2020. 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 (no longer required) was 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 £20,520 (2019: £21,958) 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 £1,871,677 (2019: £1,824,242).

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:

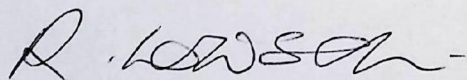
- (a) Select suitable accounting policies and then apply them consistently;
- (b) Observe the methods and principles of the Charities SORP;
- (c) Make judgements and estimates that are reasonable and prudent;
- (d) State whether the applicable accounting standards have been followed, subject to any material 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 24 November 2020 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Lawson', followed by a horizontal line.

Rev Richard Lawson

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

ST. ANDREW'S BUSHEY HEATH, METHODIST

Church

FOR THE YEAR ENDED

31 August 2020

WEST HERTFORDSHIRE AND BORDERS

Circuit

34/14

Circuit no

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

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		£	£	£	£
1	RECEIPTS	Note			
2	Offerings and Tax recovered	4	14,371	14,371	16,318
3	Bank and CFB interest and Investment income		620	620	783
4	Lettings	5	6,270	6,270	11,995
5	Other receipts	6	19,667	19,667	13,356
6	TOTAL RECEIPTS		40,928	40,928 (a7)	42,452

SECTION B					
1	PAYMENTS				
2	Circuit Assessment or Share		18,858	18,858	18,737
3	Donations	7	800	800	980
4	Repairs and Maintenance	8	4,022	4,022	3,558
5	Utilities (Insurances, water charges, heating & lighting)	9	4,787	4,787	5,050
6	Legacy projects		24,430	24,430	NIL
7	Other payments		11,122	11,122	11,144
8	TOTAL PAYMENTS		64,019	64,019 (b9)	39,469

SECTION C					
1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	(23,091)	NIL	(23,091)
2	Total funds brought forward from last year		58,751	50	58,801 (c6)
3	Sub total	(c1+c2)	35,660	50	35,710
4	Transfers and adjustments		NIL	NIL	NIL (c7)
5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	35,660	50	35,710 (c8)

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)	£	£
11	Balance brought forward from last year	NIL	NIL
12	Offerings/Gifts - received for external organisations	172	695
13	Offerings/Gifts - passed to external organisations	55	695
14	BALANCE STILL TO BE PAID (d1+d2-d3)	117	NIL

St. Andrew's, Bushey Heath Church

SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL

Please follow the Guidance Notes to complete this page

SECTION E *Please follow the Guidance Notes to complete this page*

Summary of the Church accounts for the year ended 31 August 2020 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
1							
2							
3							
4							
5							
6							
7							
8	Sub total of Internal Organisations funds	NIL	NIL	NIL	NIL	NIL	NIL
9	Church accounts (totals brought forward from page 2 - totals column)	40,928 (a7)	64,019 (b9)	(23,091)	117	58,801	35,827
10	TOTAL CASH FUNDS HELD	40,928	64,019	(23,091)	117	58,801	35,827
						(x)	(y)
		TOTAL RECEIPTS	TOTAL PAYMENTS				

Continue on a separate sheet if necessary and bring the totals forward

SECTION F

STATEMENT OF ASSETS AND LIABILITIES

CHURCH - CASH FUNDS HELD at 31 August 2020

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		CLOSING BALANCES	
142		268	
24,203		10,841	
NIL		NIL	
34,456		24,718	
NIL		NIL	
NIL		NIL	
58,801	(c6)	35,827	(c8)
NIL	(e11)	NIL	(e12)
58,801	(x)	35,827	(y)
At		At	
1 September 2019		31 August 2020	

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

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

20,520
1,871,677
40,943
NIL
NIL

f4 Include only Funds held at the Central Finance Board

15 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 15

Name of Church St. Andrew's Bushey Heath No. 1163054

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2020 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 M. E. Whitehead Date 16/10/2020

Name and address of treasurer MICHAEL WHITEHEAD
41, CLAY LANE, BUSHEY HEATH, HERT'S Post Code WD23 1NZ

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2020 were ~~not~~^{will be} presented to the meeting of the Church trustees held on 24/11/2020 and were approved.

Signature of the Chair of the meeting: R. LOWSON

Name of the Chair of the meeting: RICHARD LOWSON Date 24/11/20

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 Church for the year ended 31 August 2020 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.

* delete or circle as appropriate

Name of Church St. Andrew's, Bushey Heath No 1163054

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. Lemanian

Name of independent examiner 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 16/10/2020

* delete or circle as appropriate

September 2020

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2020

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 2020.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2019/2020	2018/2019
	£	£
<u>4. Offerings and Tax Recovered</u>		
Offerings	10,354	11,800
Gift aid tax recovered (offerings and Gift Day)	<u>4,017</u>	<u>4,518</u>
	<u>14,371</u>	<u>16,318</u>
<u>5. Lettings</u>		
Dancing Classes	239	317
Zumba	763	1,156
Baby Sing & Sign	588	844
Brownies & Rainbows	500	700
French Circle	275	370
Election Polling Station	400	800
Bridge Club	989	1,892
First Class Learning	98	70
Parties	1,080	2,691
Pilates	671	906
Metafit	0	935
Hertsmere Children's Centre	231	626
Ukelele group	264	336
Miscellaneous	<u>172</u>	<u>352</u>
	<u>6,270</u>	<u>11,995</u>
<u>6. Other Receipts</u>		
Gift Day	5,435	5,655
Donations	80	200
Coffee mornings	721	1,281
Film Club	585	1,069
Golden Jubilee events & fundraising	478	1,260
Grants for legacy projects	9,868	3,500
Bequest	2,500	0
Christmas Tree Festival	0	141
Sale of equipment	<u>0</u>	<u>250</u>
	<u>19,667</u>	<u>13,356</u>
<u>7. Donations</u>		
Overseas Missions	400	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	0	40
Miscellaneous	<u>150</u>	<u>190</u>
	<u>800</u>	<u>980</u>
<u>8. Repairs and Maintenance</u>		
Repairs and renewals	1,539	660
Cleaning	<u>2,483</u>	<u>2,898</u>
	<u>4,022</u>	<u>3,558</u>
<u>9. Utilities</u>		
Gas	1,954	2,130
Electricity	819	954
Water	203	201
Insurance	<u>1,811</u>	<u>1,765</u>
	<u>4,787</u>	<u>5,050</u>

The above notes form part of the Financial Statements for the year ended 31st August 2020.