

ST. ANDREW'S METHODIST CHURCH BUSHEY HEATH

Registered Charity Number: 1163054

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2016

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)	Pauline Turnbull
Hazel Appleton (Secretary to the Church Council)	Jacqueline Wilson
Michael Whitehead (Church Treasurer)	Shirley Wilson (resigned 2 nd June 2016)

All the above with the exception of Shirley Wilson 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

28, High Street , Bushey,
Hertfordshire, WD23 3HJ

Central Finance board of the Methodist Church

9, Bonhill Street, London, EC2A 4PE

Independent Examiner

Mrs Janice Stephens,
18, Wayside Avenue, Bushey,
Hertfordshire, WD23 4SQ

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 2016 there were 43 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 comprises twenty three 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. In all its activities the Church has due regard to the requirements for equality and diversity.

For many years the Church maintained an Ofsted regulated Pre- School which met on the premises every morning in term-time. Because of their concerns about the day to day management of the Pre-School and its deteriorating financial situation the Trustees took the decision to close it with effect from 22nd July 2016. Other continuing activities include House-groups for study, discussion and fellowship; Rainbows, Brownies and Guides; twice- monthly coffee mornings and monthly film clubs for both adults and children. 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.

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 objects and activities outlined above.

Review of the Year

During the year the average attendances at services of worship have shown a slight increase. Activities provided for the community such as coffee mornings and film clubs 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 and the Watford Schools Trust.

Money was raised by a special collection for the Syrian Refugee appeal and the annual Harvest Festival project raised £1,000 for The Chase Care Home in Watford.

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 adopted by the Trustees for Health and Safety and Child Protection (Safeguarding) were reviewed and where necessary updated. The Trustees have to the best of their abilities discharged their responsibility to maintain the Church premises. Details of expenditure on the property can be found in the following Financial Review and the Annual Accounts.

Financial Review

The Church's income during the year arose from two main sources: gifts and donations from its own membership and congregation; and income from lettings. No public appeals for funds have been made. The main item of expenditure 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, which were prepared on the Receipts and Payments basis, show a surplus of £4,615 as against a small deficit the previous year and further details can be found in the attached financial statements.

At the end of the year the General Reserves of the Church, being Unrestricted Funds, amounted to £51,342 including a Designated Fund of £20,826 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.

The Accounts of the Pre- School are kept separately from the Church but their receipts and payments were aggregated with those of the Church to provide a figure of gross income for the year of £84,833 and total payments of £99,994. Payments were made by the Pre-School to the Church for the use of its premises and facilities and the Pre- School made a donation of £1,000 to the Church on the occasion of its 2015 Gift Day.

The assets of the Pre-School amounted to £22,300 at the end of the year under review and comprised a bank balance and a Central Finance Board deposit. Subject to the settlement of any outstanding liabilities arising from the closure of the Pre-School, these assets will become the property of the Church, together with the proceeds of sale of equipment. No value has been placed on this equipment at the end of the year.

Investments in managed funds to the value of £18,447 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. This property is valued on an insured value basis, and at the end of the year was valued at £1,644,303.

No Trustee has received any remuneration, benefits or expenses in their capacity as a Trustee. One Trustee was employed as the Church cleaner but the Trustees consider that this did not constitute a conflict of interest.

Trustees' Responsibilities

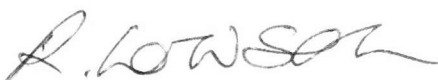
The Trustees are responsible for preparing the Trustees' Annual Report and the Accounts in line with Methodist custom and practice and the applicable law. The actual writing of this report was delegated to the Church Treasurer on their behalf.

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.

Approved by the Trustees on the 15th February 2017 and signed on their behalf by:-


REV. RICHARD. M. LAWSON
15/2/17.

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

ST. ANDREW'S BUSHEY HEATH, METHODIST

Church

FOR THE YEAR ENDED

31 August 2016

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

SECTION A			Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
			£	£	£	£
a1	RECEIPTS	Note				
a2	Offerings and Tax recovered	4	14,816		14,816	19,087
a3	Bank and CFB interest and Investment income		565		565	520
a4	Lettings	5	18,089		18,089	13,848
a5	Other receipts	6	8,030		8,030	7,486
a6	TOTAL RECEIPTS		41,500	NIL	41,500 (a7)	40,941

SECTION B						
b1	PAYMENTS					
b2	Circuit Assessment or Share		20,248		20,248	20,511
b3	Donations	7	860		860	1,931
b4	Repairs and Maintenance	8	6,098		6,098	8,514
b5	Utilities (Insurances, water charges, heating & lighting)	9	6,363		6,363	6,096
b6	New gates to car-park		0		0	1,095
b7	Other payments		3,292	24	3,316	3,076
b8	TOTAL PAYMENTS		36,861	24	36,885 (b9)	41,223

SECTION C						
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	4,639	(24)	4,615	(282)
c2	Total funds brought forward from last year		28,280	50	28,330 (c6)	28,612
c3	Sub total	(c1+c2)	32,919	26	32,945	28,330
c4	Transfers and adjustments		(24)	24	NIL (c7)	NIL
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	32,895	50	32,945 (c8)	28,330 (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				2,339	1,671
d3	Offerings/Gifts - passed to external organisations				2,339	1,671
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 2016 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
c1 St. Andrew's Methodist Church Pre-School	53,833	73,569	(19,736)	NIL	42,036	22,300
c2 St. Andrew's Mothers & Toddlers Group	NIL	40	(40)	NIL	40	NIL
c3 Adjustments:						
c4 Payments by Pre-School to Church	(10,500)	(10,500)	NIL	NIL	-	-
c5						
c6						
c7						
c8 Sub total of Internal Organisations funds	43,333	63,109	(19,776)	NIL	42,076 (e11)	22,300 (e12)
c9 Church accounts (totals brought forward from page 2 - totals column)	41,500 (a7)	36,885 (b9)	4,615	NIL (c7)	28,330 (c6)	32,945 (c8)
c10 TOTAL CASH FUNDS HELD BY CHURCH	84,833	99,994	(15,161)	NIL	70,406 (x)	55,245 (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 2016

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand	39	332
f2 Bank Current Account	2,662	5,166
f3 Bank Deposit Account	NIL	NIL
f4 Central Finance Board	25,629	27,447
f5 Trustees for Methodist Church Purposes	NIL	NIL
f6 Other funds	NIL	NIL
f7 SUB TOTAL - Church accounts	28,330 (c6)	32,945 (c8)
f8 Total funds held by Internal Organisations (the closing balance total from above) (e12)	42,076 (e11)	22,300 (e12)
f9 TOTAL CASH FUNDS HELD BY CHURCH	70,406 (x)	55,245 (y)

SECTION G

OTHER ASSETS and LIABILITIES

	At 1 September 2015	At 31 August 2016
g1 Investments (include Endowments)	16,637	18,447
g2 Land & Buildings (see notes re Insurance value)	1,600,000	1,644,303
g3 Other Assets	35,000	35,969
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)

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 21/1/2017

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 15/2/17 and were approved.

Signature of the Chair of the meeting R. Lowson

Name of the Chair of the meeting RICHARD M. LOWSON

Date 15/2/17.

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

2016

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 MRS JANICE STEPHENS

Signature J. Stephens

Relevant Professional qualification or body —

Address 18 WAYSIDE AVENUE
BUSHEY, WN23 4SQ

Date 21-1-17

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2016

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 2016.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2015/2016	2014/2015
	£	£
4. Offerings and Tax Recovered		
Offerings	11,939	12,238
Gift aid tax recovered (offerings and Gift Day)	2,877	6,849
	<u>14,816</u>	<u>19,087</u>

5. Lettings		
Dancing Class	1,342	1,217
Zumba	396	451
Pre-School	9,500	5,670
Toddlers	40	77
Guides, Brownies & Rainbows	950	900
French Circle	370	340
Election Polling Station	800	400
Bridge Club	1,935	2,055
First Class Learning	345	484
Parties	1,972	1,594
Sticks and Stones	0	223
Miscellaneous	439	437
	<u>18,089</u>	<u>13,848</u>

6. Other Receipts		
Gift Day	5,125	3,520
Donations	35	207
Coffee mornings *	1,431	1,258
Film Clubs *	1,389	1,751
Pre-School re new gates for car park	0	750
Leaving present for Circuit Superintendent	50	0
	<u>8,030</u>	<u>7,486</u>

* The previous year's figures for coffee mornings and film clubs have been re-stated for purposes of comparison.

7. Donations		
Overseas Missions	500	500
Property Division	50	50
Ministers Housing Fund	70	70
Auxiliary Fund	30	30
LWPT	50	50
All We Can	80	100
CARE	30	30
Hemel Hempstead Church	0	1,000
Miscellaneous	0	101
Circuit Superintendent	50	0
	<u>860</u>	<u>1,931</u>

8. Repairs and Maintenance		
Repairs and renewals	2,911	3,586
Cleaning	3,187	3,518
Heating System	0	690
Illuminated Cross	0	720
	<u>6,098</u>	<u>8,514</u>

9. Utilities		
Gas	3,162	3,047
Electricity	1,171	1,056
Water	336	398
Insurance	1,694	1,595
	<u>6,363</u>	<u>6,096</u>

The above notes form part of the Financial Statements for the year ended 31st August 2016.