

**ST. ANDREW'S METHODIST CHURCH BUSHEY HEATH**

**Registered Charity Number: 1163054**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2017**

**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 Lawson (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 ( resigned 2ndMay 2017)
Hazel Appleton (Secretary to the Church Council)	Jacqueline Wilson
Michael Whitehead (Church Treasurer)	

All the above with the exception of Pauline Turnbull 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 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 7<sup>th</sup> 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 31<sup>st</sup> August 2017 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 at 31<sup>st</sup> August 2017 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](http://www.samcbh.org.uk)). The Church is available for weddings, funerals and baptisms.

Other 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. 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 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. The annual Harvest Festival project raised £671 for Peace Hospice Care, 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 receipts during the year arose mainly from two regular sources: gifts and donations from its own membership and congregation; and income from lettings. Additionally, the Church received £22,151 being the remaining funds of the Pre-School following its Closure last year and settlement of certain outstanding liabilities. During the year £1,840 was received from the sale of some of the Pre-School equipment. The rest of the equipment is now the property of the Church but no value has been placed on this at the end of the year. The loss of regular receipts from the Pre-School was mitigated by several new lettings and a reduction in utilities costs. No public appeals for funds have been made. 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 after taking into account those for the Pre-School show a surplus of £1,407 as against a deficit of £15,161 the previous year. Further details can be found in the attached financial statements.

Utilising most of the funds received from the Pre-School 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 1<sup>st</sup> September 2017 and is initially for three years. Since that date the Church has paid £5,000 from the Fund towards the first year's costs.

At the end of the year the Reserves of the Church, being Unrestricted Funds, amounted to £77,442 including Designated Funds of £23,218 in the form of a Contingency Reserve and £20,000 as 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 £20,840 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 £1,668,955.

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

## 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 25<sup>th</sup> October 2017 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 2017

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	16,672	16,672	14,816
a3	Bank and CFB interest and Investment income		565	565	565
a4	Lettings	5	12,470	12,470	18,089
a5	Other receipts	6	29,785	29,785	8,030
a6	TOTAL RECEIPTS		59,492	59,492 (a7)	41,500

## SECTION B

b1	PAYMENTS				
b2	Circuit Assessment or Share		19,701	19,701	20,248
b3	Donations	7	764	764	860
b4	Repairs and Maintenance	8	6,323	6,323	6,098
b5	Utilities (Insurances, water charges, heating & lighting)	9	4,803	4,803	6,363
b6	Tree surgery		1,656	1,656	0
b7	Other payments		2,538	2,538	3,316
b8	TOTAL PAYMENTS		35,785	35,785 (b9)	36,885

## SECTION C

c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	23,707	NIL	23,707	4,615
c2	Total funds brought forward from last year		32,895	50	32,945 (c6)	28,330
c3	Sub total	(c1+c2)	56,602	50	56,652	32,945
c4	Transfers and adjustments		NIL	NIL	NIL (c7)	NIL
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	56,602	50	56,652 (c8)	32,945 (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		1,872	2,339
d3	Offerings/Gifts - passed to external organisations		1,872	2,339
d4	BALANCE STILL TO BE PAID (d1+d2-d3)		NIL	NIL



# St. Andrew's, Bushey Heath 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 2017 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 St. Andrew's Methodist Church Pre-School	1,896	24,196	(22,300)	NIL	22,300	NIL
e2						
e3						
e4						
e5						
e6						
e7						
e8 Sub total of Internal Organisations funds	1,896	24,196	(22,300)	NIL	22,300 (e11)	NIL (e12)
e9 Church accounts (totals brought forward from page 2 - totals column)	59,492 (a7)	35,785 (b6)	23,707	NIL (c7)	32,945 (c8)	56,652 (c8)
e10 TOTAL CASH FUNDS HELD BY CHURCH	61,388	59,981	1,407	NIL	55,245 (x)	56,652 (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 2017

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand	332	87
f2 Bank Current Account	5,166	9,227
f3 Bank Deposit Account	NIL	NIL
f4 Central Finance Board	27,447	47,338
f5 Trustees for Methodist Church Purposes	NIL	NIL
f6 Other funds	NIL	NIL
f7 SUB TOTAL - Church accounts	32,945 (c8)	56,652 (c8)
f8 Total funds held by Internal Organisations (the closing balance total from above) (e12)	22,300 (e11)	NIL (e12)
f9 TOTAL CASH FUNDS HELD BY CHURCH	55,245 (x)	56,652 (y)

### SECTION G

#### OTHER ASSETS and LIABILITIES

	At 1 September 2016	At 31 August 2017
g1 Investments (include Endowments)	18,447	20,840
g2 Land & Buildings (see notes re Insurance value)	1,644,303	1,668,955
g3 Other Assets	35,969	36,508
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

9/10/2017

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  
and were approved.

25/10/17

Signature of the Chair of the meeting

*R. Lowson*

Name of the Chair of the meeting

RICHARD LOWSON

Date

25/10/17

### 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 31<sup>st</sup> August

2017

### 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 M A Canavan

Relevant Professional qualification or body  
/

Address 26 IRVINGHOE ROAD  
BUSHEY HEATH, HERTS  
WD23 4SW

Date 9/10/17

**St Andrew's Methodist Church, Bushey Heath**

**Notes to the Accounts for the Year ended 31st August 2017**

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 2017.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2016/2017	2015/2016
	£	£
<b><u>4. Offerings and Tax Recovered</u></b>		
Offerings	11,684	11,939
Gift aid tax recovered (offerings and Gift Day)	4,988	2,877
	<u>16,672</u>	<u>14,816</u>
<b><u>5. Lettings</u></b>		
Dancing Class	908	1,342
Zumba	781	396
Pre-School	0	9,500
Guides, Brownies & Rainbows	1,025	950
French Circle	370	370
Election Polling Station	800	800
Bridge Club	2,035	1,935
First Class Learning	484	345
Parties	2,125	1,972
Pilates	1,111	55
Metafit	1,001	0
Hertsmere Children's Centre	679	0
Messy Madness	440	0
Rugby Tots	286	0
Miscellaneous	425	424
	<u>12,470</u>	<u>18,089</u>
<b><u>6. Other Receipts</u></b>		
Gift Day	4,250	5,125
Donations	30	35
Coffee mornings	1,150	1,431
Film Clubs	1,082	1,389
Grant for car park re-surfacing	1,002	0
Miscellaneous	120	50
Pre-School closing funds	22,151	0
	<u>29,785</u>	<u>8,030</u>
<b><u>7. Donations</u></b>		
Overseas Missions	500	500
Property Division	50	50
Ministers Housing Fund	70	70
Auxiliary Fund	30	30
LWPT	50	50
All We Can	0	80
Bushey and Oxhey CARE Scheme	40	30
Miscellaneous	24	50
	<u>764</u>	<u>860</u>
<b><u>8. Repairs and Maintenance</u></b>		
Repairs and renewals	3,452	2,911
Cleaning	2,871	3,187
	<u>6,323</u>	<u>6,098</u>
<b><u>9. Utilities</u></b>		
Gas	2,261	3,162
Electricity	682	1,171
Water	264	336
Insurance	1,596	1,694
	<u>4,803</u>	<u>6,363</u>

The above notes form part of the Financial Statements for the year ended 31st August 2017.