

ST. ANDREW'S METHODIST CHURCH BUSHEY HEATH

Registered Charity Number: 1163054

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2018

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
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 2018 there were 48 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 2018 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 objects and activities outlined above.

Review of the Year

During the year the average attendances at services of worship have shown a slight increase and five people have been welcomed into Church membership. 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; the Watford Schools Trust and a local food bank for which the annual Harvest Festival project raised £644.

During the year the Church celebrated 50years 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.

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. During the year £1,057 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 deficit of £834 as against a surplus of £1,407 in the previous year. Further details can be found in the attached financial statements.

Utilising most of the funds received from the Pre-School in the previous year a Designated Fund of £20,000 was established at the end of that year 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. During the year the Church paid £5,660 from the Fund towards the first year's costs and another payment of the same amount was paid in September 2018. 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 £77,796 including Designated Funds of £24,407 in the form of a Contingency Reserve and £14,340 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 £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. This property is valued on an insured value basis, and at the end of the year was valued at £1,747,356..

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 25th October 2018 and signed on their behalf by:-



REV. RICHARD LOWSON

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

ST. ANDREW'S, BUSHEY HEATH, METHODIST	Church
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FOR THE YEAR ENDED

31 August 2018

WEST HERTFORDSHIRE AND BORDERS Circuit	Circuit no	34/14
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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	16,322		16,322	16,672
a3	Bank and CFB interest and Investment income		684		684	565
a4	Lettings	5	13,168		13,168	12,470
a5	Other receipts	6	9,930		9,930	29,785
a6	TOTAL RECEIPTS		40,104	NIL	40,104 (a7)	59,492

SECTION B							
b1	PAYMENTS						
b2	Circuit Assessment or Share		18,613		18,613	19,701	
b3	Donations	7	830		830	764	
b4	Repairs and Maintenance	8	7,046		7,046	6,323	
b5	Utilities (Insurances, water charges, heating & lighting)	9	4,964		4,964	4,803	
b6	Children and Families Worker		5,660		5,660	NIL	
b7	Other payments		3,798	27	3,825	4,194	
b8	TOTAL PAYMENTS		40,911	27	40,938 (b9)	35,785	

SECTION C					
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR (a6-b8)	(807)	(27)	(834)	23,707
c2	Total funds brought forward from last year	56,602	50	56,652 (c6)	32,945
c3	Sub total (c1+c2)	55,795	23	55,818	56,652
c4	Transfers and adjustments	(27)	27	NIL (c7)	NIL
c5	TOTAL FUNDS AT END OF YEAR (c3+c4)	55,768	50	55,818 (c8)	56,652 (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	1,675	1,872
d3	Offerings/Gifts - passed to external organisations	1,675	1,872
d4	BALANCE STILL TO BE PAID	NIL	NIL
	(d1+d2-d3)		

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 2018 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					(e11)	(e12)
e9 Church accounts (totals brought forward from page 2 - totals column)	(a7)	(b9)		(c7)	(c6)	(c8)
e10 TOTAL CASH FUNDS HELD BY CHURCH					(x)	(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 2018

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand	87	76
f2 Bank Current Account	9,227	3,832
f3 Bank Deposit Account	NIL	NIL
f4 Central Finance Board	47,338	51,910
f5 Trustees for Methodist Church Purposes	NIL	NIL
f6 Other funds	NIL	NIL
f7 SUB TOTAL - Church accounts	56,652 (c6)	55,818 (c8)
f8 Total funds held by Internal Organisations (the closing balance total from above) (e12)	NIL (e11)	NIL (e12)
f9 TOTAL CASH FUNDS HELD BY CHURCH	56,652 (x)	55,818 (y)

SECTION G

OTHER ASSETS and LIABILITIES

	At 1 September 2017	At 31 August 2018
g1 Investments (include Endowments)	20,840	22,029
g2 Land & Buildings (see notes re Insurance value)	1,668,955	1,747,356
g3 Other Assets	36,508	38,223
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

27/9/2018

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.

25/10/18

Signature of the Chair of the meeting

R. Lowson.

Name of the Chair of the meeting

REV. R. LOWSON.

Date

25/10/18.

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

2018

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. H. Canavan

Relevant Professional qualification or body

✓

Address

26 IVINGHOE ROAD
BUSHEY HEATH
HERTS WD23 4SW

Date

27/9/18

St Andrew's Methodist Church, Bushey Heath

Notes to the Accounts for the Year ended 31st August 2018

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 2018.
3. Land and buildings and other assets, comprising Church furnishings and equipment, are shown at their current insured value.

	2017/2018	2016/2017
	£	£
<u>4. Offerings and Tax Recovered</u>		
Offerings	12,210	11,684
Gift aid tax recovered (offerings and Gift Day)	<u>4,112</u>	<u>4,988</u>
	<u>16,322</u>	<u>16,672</u>
 <u>5. Lettings</u>		
Dancing Classes	1,312	908
Zumba	1,221	781
Baby Sing & Sign	432	0
Guides, Brownies & Rainbows	950	1,025
French Circle	350	370
Election Polling Station	0	800
Bridge Club	1,849	2,035
First Class Learning	374	484
Parties	2,737	2,125
Pilates	902	1,111
Metafit	1,438	1,001
Hertsmere Children's Centre	396	679
Messy Madness	0	440
Rugby Tots	528	286
Miscellaneous	<u>679</u>	<u>425</u>
	<u>13,168</u>	<u>12,470</u>
 <u>6. Other Receipts</u>		
Gift Day	4,938	4,250
Donations	47	30
Coffee mornings	1,362	1,150
Film Clubs	929	1,082
Golden Jubilee events	1,597	0
Grant for car park re-surfacing	0	1,002
Miscellaneous	0	120
Sale of equipment	1,057	
Pre-School closing funds	<u>0</u>	<u>22,151</u>
	<u>9,930</u>	<u>29,785</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	0
Bushey and Oxhey CARE Scheme	40	40
Miscellaneous	<u>40</u>	<u>24</u>
	<u>830</u>	<u>764</u>
 <u>8. Repairs and Maintenance</u>		
Repairs and renewals	4,382	3,452
Cleaning	<u>2,664</u>	<u>2,871</u>
	<u>7,046</u>	<u>6,323</u>
 <u>9. Utilities</u>		
Gas	2,268	2,261
Electricity	798	682
Water	200	264
Insurance	<u>1,698</u>	<u>1,596</u>
	<u>4,964</u>	<u>4,803</u>

The above notes form part of the Financial Statements for the year ended 31st August 2018.