

Annual Report of the Trustees and Unaudited Financial Statements

for the Year Ended 31st December 2021 for

Unitarian New Meeting Church, Birmingham

Unitarian New Meeting Church, Birmingham
Financial Statements
for the Year Ended 31st December 2021

Contents of the Financial Statements

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary of Expenditure	5
Balance Sheet	6
Statement of Assets	7
Notes to the Financial Statements	8 – 11

Unitarian New Meeting Church, Birmingham
Financial Statements
for the Year Ended 31st December 2021
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1076279

Principal address
31 Ryland St,
Five Ways,
Edgbaston,
Birmingham B16 8BL

Minister
Rev. Winnie Gordon
revgordon.unitarian@yahoo.com

Church Officers
Chairperson Angela Maher
Treasurer Mike Berry
All other congregational offices are currently vacant

Trustees
Angela Maher
Mike Berry
David Jones

Custodian Trustee
The British and Foreign Unitarian Association(inc)
Essex Hall, 1-6 Essex Street, London WC2R 3HY

Bankers
HSBC, 168 Warstone Lane, Birmingham.

Independent Examiner
Hill Lillis & Company Limited
98 Sheffield Road
Sutton Coldfield
B73 5HW

Unitarian New Meeting Church, Birmingham
Financial Statements
for the Year Ended 31st December 2021

Report of the Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document The governing document is the congregation's constitution adopted, in 1999 and as amended.

Vestry Committee members are elected at the Annual General Meeting. The Vestry Committee can co-opt additional members during the year. There were no co-opted members in 2021. All Vestry Committee members are managing trustees under the constitution.

The Vestry Committee meets regularly during the year to discuss business and make decisions. It may delegate actions to members of the committee from time to time. In the event of a disagreement within the committee, decisions are made by majority vote. The minister attends Vestry meetings in an advisory and non-voting capacity. Further details about how the congregation is managed are available in the constitution.

Object of Unitarian New Meeting Church

The object of the congregation shall be the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christian Churches.

Chair's report

2021 was another pandemic year for everyone and Birmingham Unitarians are no exception.

We have spent much of the year connecting virtually. We have enjoyed welcoming a number of people from across the district and further afield to our Sunday Zoom services and Wednesday discussion groups. We have also made ample use of our congregational WhatsApp group, which ranges from discussions on social justice issues to bird watching and sharing silly internet jokes.

In the summer and autumn, we began transitioning to worshiping in the building. We have been socially distanced, but it has been wonderful to connect in person, including with our regular organist. We have also been pleased to welcome some new attenders to our in-person services and we hope to see more of them and others we have yet to meet in the coming months. We have been able to maintain our links with the Ladywood Project, a local charity aiming to improve the lives of people local to the church living in poverty or financial hardship. We are keen to continue and strengthen our connection in the future.

We have also been delighted to support our minister, Rev Winnie Gordon, to complete postgraduate study during her sabbatical. Her study on inclusivity and racism within Unitarianism makes an important contribution both to our denomination's collective understanding of ourselves and to being able to truly build beloved community.

We are grateful to everyone who has led worship with us over the past year and everyone who has participated in whatever small way in enabling Birmingham Unitarians to survive well through another challenging year.



Approved by order of the board of trustees on 22.....April 2022 and signed on its behalf by Angela Maher - Chair

**Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021**

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31st December 2021 set out on pages four to nine.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

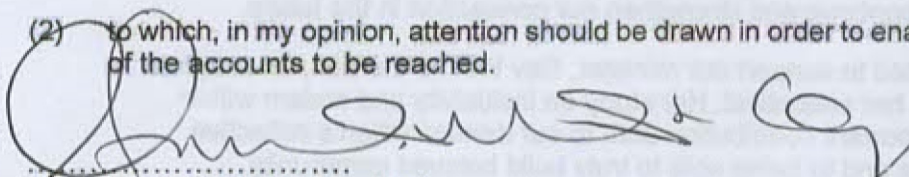
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



Hill Lillis & Company Limited
98 Sheffield Road
Sutton Coldfield
B73 5HW

22 April 2022

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021

Statement of Financial Activities

	31.12.2021		31.12.2021		31.12.2020
	General fund	Endowment	Samaritan	Total funds	Total funds
Notes	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from subscriptions					
Gift Aid subscription	1,497.50	-	-	1,497.50	1,663
Other subscriptions	-	-	-	-	-
Collections at services	-	-	-	-	71
Incoming resources from Rental Income					
Hall Rent received	662.50	-	-	662.50	4,475
Car Park received	22,377.00	-	-	22,377.00	22,579
Incoming resources from Investments					
Dividends received	22,851.90	-	-	22,851.90	20,690
Bank interest	0.04	-	-	0.04	-
Other Donations	-	-	-	-	2,500
Income from Bookstall	-	-	-	-	-
Total incoming resources	47,388.94	-	-	47,388.94	51,978
RESOURCES EXPENDED					
Ministry Costs	24,004.87	-	-	24,004.87	23,149
Choir & Organist	80.00	-	-	80.00	660
Establishment costs	9,929.36	-	-	9,929.36	16,409
GA & other costs	1,615.00	-	-	1,615.00	977
Admin Costs	8,620.37	-	-	8,620.37	9,291
Total resources expended	44,249.60	-	-	44,249.60	50,486
NET INCOMING/(OUTGOING) RESOURCES	£ 3,139.34	-	-	£ 3,139.34	£ 1,492.00
Investment assets gains/(losses) on disposal & revaluation at year end					
Net gains on disposal	-	-	-	-	-
Investment revaluation gain/(loss)	11,017.80	45,688.87	-	56,706.67	(93,257)
INCREASE/(DECREASE) IN FUNDS	£ 14,157.14	£ 45,688.87	£ -	£ 59,846.01	(91,765)

**Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021**

Summary of expenditure

	2021				2020			
	General	Endowmer Samaritan		total	General	Endowment	Samaritan	total
Ministry Costs								
Minister's stipend	20,207.40			20,207.40	19254			19254
Pension & NIC	2,020.68			2,020.68	3511			3511
Car & Other Expenses				-	287			287
Preaching fees & expenses	1,776.79			1,776.79	97			97
total	24,004.87	-	-	24,004.87	23149	-	-	23149
Choir & Organist Costs	80.00			80.00	660			660
Establishment costs								
Heat Light & Water	2,482.66			2,482.66	2760			2760
Insurnace premiums	1,586.96			1,586.96	1672			1672
Building maintenance	2,765.34			2,765.34	8839			8839
Cleaner/ caretaker wages & Exps	3,094.40			3,094.40	3138			3138
total	9,929.36	-	-	9,929.36	16409	-	-	16409
GA & Other costs								
GA Meeting expensese	265.00			265.00	165			165
GA Quota	700.00			700.00	40			40
Publicity & bookstall	-			-	600			600
Other subscriptions	650.00			650.00	30			30
Activities catering & Sun. School				-	142			142
total	1,615.00	-	-	1,615.00	977	-	-	977
Admin. costs								
Printing stationery & Postage	-			-	355			355
Telephone costs	971.55			971.55	962			962
Sundry Admin exps	364.14			364.14	230			230
Letting & Secretarial expenses	4,836.00			4,836.00	4012			4012
Charitable donations	280.00			280.00	1392			1392
Examination & accountancy	2,160.00			2,160.00	2340			2340
Bank & professional charges	8.68			8.68	0			0
total	8,620.37	-	-	8,620.37	9291	-	-	9291
Grand Total	£ 44,249.60	£ -	£ -	£ 44,249.60	£ 50,486	£ -	£ -	£ 50,486

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021

	Balance Sheet		
	2021		2020
	General	Endowment samaritans	total
Value of funds at the start of the year	445,523	343,263	19
Transfers between funds			
Net movement of funds in the year	14,157	45,689	-
Value of funds at end of year	459,680	388,952	19
Invested in church and hall	350,000		
Investments at market value	93,372	387,197	-
Income tax reclaimable	144	-	-
Amount owed between funds	-	1,569	19
Sundry other receivables	2,417	-	-
Cash in deposits		186	
Cash in current account	18,766	-	-
Less sundry payables	-	-	-
	459,680	388,953	19

	General	Endowment Samaritan	total
Value of funds at the start of the year	462,150	418,401	19
Transfers between funds			
Net movement of funds in the year	-	75,138	-
Value of funds at end of year	445,523	343,263	19
Invested in church and hall	350,000		
Investments at market value	82,354	341,508	-
Income tax reclaimable	177		
Amount owed between funds	-	1,569	19
Sundry other receivables	2,173		
Cash in deposits		186	
Cash in current account	20,961		
Less sundry payables	-	-	-
	445,523	343,263	19

The financial statements were approved by the Board of Trustees on 2022 and were signed on its behalf by:



M Berry - Trustee

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021

Statement of Assets

	Cost	Market value at 31 Dec 2020	revaluation gain/(loss) b/f	market value at 31 Dec 2021	revaluation gain/(loss) this year
General Fund					
Investments held	£ 64,370.43	£ 82,354.20	£ 17,983.77	£ 93,372.00	£ 11,017.80
6000 M&G Chairfund Units					
Endowment Fund investm	£ 275,795.18	£ 341,508.27	£ 65,713.09	£ 387,197.14	£ 45,688.87
24880.94 M&G Chairfund Units					
total	£ 340,165.61	£ 423,862.47	£ 83,696.86	£ 480,569.14	£ 56,706.67

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021
Notes to the Financial Statements

1. ACCOUNTING PERIOD

The reported accounts for both the current and prior year cover the year ending 31 December.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Endowment Fund - This Fund was instituted at the annual meeting of the congregation held on 15 February 1922. Donations to the fund, as shown on pages 10-13 are invested in the names of the trustees and the income is applied for the benefit of the Church, subject to any directions which may have been given by the respective donor as to the application of such income.

Samaritan Fund - This Fund was established in 1963 with a gift in the memory of W. Byng and Nora Kenrick. The purpose of the Fund is to assist members or friends of the Church in financial need. Gifts are made at the discretion of the Officers of the Church.

Properties - The Church and Hall are included in the accounts at a realisable value estimated by the Trustees. the insured values for the Church and Hall are: £1,435,691.00 and for the contents and organ are £174,648.00. For safekeeping the title deeds of the Church and Halls are deposited with George Green and Co Solicitors at 195, High Street Cradley Heath B64 5HN.

Investments - The Investments certificates are held in safe custody by E.F.G. Harris Allday (a trading division of E.F.G.Private Bank Ltd) 33, Great Charles Street Birmingham, B3 3JN. The four Hester Bateman silver communion cups belonging to the Church are on permanent loan to the City of Birmingham Museum and Art Gallery.

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021
Notes to the Financial Statements – continued

3. DONATIONS

Charitable Bequests

2006 The Joan Lamb Memorial Trust, £1,050
2007 The Joan Lamb Memorial Trust, £1,350
2008 The Joan Lamb Memorial Trust, £1,200
2009 The Joan Lamb Memorial Trust, £1,200
2010 The Joan Lamb Memorial Trust, £800
2011 The Joan Lamb Memorial Trust, £900
2012 The Joan Lamb Memorial Trust, £900
2013 The Joan Lamb Memorial Trust, £1,400
2014 The Joan Lamb Memorial Trust, £1,500
2015 The Joan Lamb Memorial Trust, £1,350
2016 The Joan Lamb Memorial Trust, £1,780
2020 The Joan Lamb Memorial Trust, £2,500

The Unitarian New Meeting Memorial Endowment Fund

1922 J B Whitehouse, in memory of Benjamin Whitehouse, £100
1922 Caroline James, in memory of Josephine and Caroline Chamberlain, £100
1923 Her nephew and nieces, in memory of Mary Caroline Smith, £100
1927 Miss Helen Caddick, by will, £300
1932 Her parents, in memory of Norah Penelope Kenrick, £400
1934 Her sons and daughters, in memory of Mrs Annette Mary
1935 Matthews, £300
1939 J B Whitehouse, by will and in memory of Mrs Rebecca Whitehouse, £200
1940 His wife, in memory of Henry Saul, £20
1941 James Dickson Skirrow, by will, £100
1943 Thomas Oliver Lee, by will, £100
1945 Miss Ellen Russell, by will, £100
1945 T Foster Duggan, in memory of W J B Tranter, £100
1947 J B Whitehouse, a further sum by will, £100
1950 Mrs Rose Viner, by will, £50
1950 Miss Ann Graham, by will and as a joint gift of herself and her brother Rev. Thomas Graham, £233 11s 0d
1951 Three of their daughters, in memory of John Sutton Nettlefold and Margaret Nettlefold, £300
1951 His wife, in memory of John Henry Crosskey, £50
1954 Charles Beale and Miss Alice Beale, in memory of Edmund Phipson Beale and Anne Lucy Beale, £200
1955 His wife, in memory of Gerald W Kenrick, £500
1956 Miss Margaret James, by will, £50
1956 Gift in memory of Walter Rowley (deceased). Seven annual payments of £42 under covenant
1956 Gift by the son and daughters of the late Mr and Mrs B F Stych, in memory of their parents, £150
1956 Leslie Arthur Smith, by will, £100
1958 Miss Ruth Nettlefold, by will, £100
1958 Gift by Mrs C A Hare and Mrs E H Murray Rust, in memory of the late Miss Ruth Nettlefold, £250
1959 Mrs Edith May Beard, by will, £100
1959 Gift by Miss R Boulton, in memory of Matthew Boulton, £100
1960 Miss Evelyn Montgomery, by will, £150
1961 Wilfrid Clarkson Mathews, by will, £100
1961 William Ellery Jephcott, by will, £100
1961 Gift in memory of Miss Evelyn Montgomery by Mrs Katherine Chubb
1962 Miss C Van de Werf, by will, £200
1963 Gift in memory of W Byng and Norah Kenrick, £1,000
1963 A Wynn Kenrick, by will, £200
1963 Mrs A Shelton, by will, £50
1964 W D Stafford, by will, £100
1966 Miss E Bailey, by will, £25
1966 Miss B Demington, by will, £45 10s 3d
1967 Anonymous, £50
1969 Gift by Mrs Joyce Hudson in memory of her mother, Mrs M Megginson, £10 10s 0d

Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021
Notes to the Financial Statements – continued

DONATIONS

The Unitarian New Meeting Memorial Endowment Fund continued

1970 Gift in memory of Jean Elizabeth Birtles, £100
1971 Gift by Mrs A M Robertson in memory of Mr I C Robertson, £100
1971 Mr W Shelton, by will, £25
1972 Mrs E A Stych, by will, £100
1973 Mr E T Worsley, by will, £100
1974 Gift in memory of Cecil Reginald Lamb, £100
1974 Miss J E Forsyth, by will, £200
1974 Mrs R J Smith, by donation, £500
1978 Mrs R Shipton, by will, £105
1979 Miss Clara Stych, by will, £100
1979 Gift by Misses Marjorie and Dorothy Stych in memory of Benjamin and Maud Stych, £500
1979 Gift by Harborne Tenants Ltd. in memory of Mrs E M Crosskey, £200
1979 Gifts given at Memorial Service for Mrs Crosskey, £120
1981 Gift by the Kenrick family in memory of William Edmund Kenrick and Mrs Judith Newcomer, £3,000
1982 Gift by friends in memory of Robert Austin (proceeds of concert), £108.85
1983 Gift in memory of Robert Priestley Austin, £70
1983 Mr H H Bagnall, by will, £200
1983 Mrs G Craven, by will, £1,170
1983 Gift in memory of Rebecca Smith, £100
1984 Gift in memory of Robert Barrs, £50
1984 Miss M M Stych, by will, £250
1984 Mr C H Russon, by will, £100
1984 Dr. Roger Lee, by will, £15,000
1985 Gift in memory of John, Evelyn & Roger Crosskey from Peggy Beale, Henry & Philip Crosskey, £1,500
1986 Gift in memory of Howard H Bagnall from his wife, £100
1986 Gift in memory of Marion Bone, £50
1986 Miss Cicely Harrison, by will, £500
1987 Mrs Margaret Gazey, by will, £300
1987 Mrs V Worsley, by will, £300
1988 Mrs J Cadbury, by will, £300
1989 Mrs H E Barker, by will, £100
1989 Gift in memory of E Hemsoll, £50
1990 Miss A Harris, by will, £2,000
1990 Miss G Edwards, by will, £150
1992 Gift in memory of Ema Schreier by Mrs M Hofmann, £100
1995 From his widow in memory of Charles Beale, £500
1995 Gift in memory of Monica and Martin Showell from Peggy Beale, Henry & Philip Crosskey, £700
1997 Mrs H Bagnall, by will, £100. Gift in her memory from the Bagnall family, £200
1998 J Boaler, by will, £200
1999 Gift in memory of Mrs M Hofmann, £100
1999 Miss B Whitehouse, by will, £1,000
1999 Gift in memory of Arnold Kay, £50
1999 Gift in memory of Mrs Elizabeth Kenrick from the Kenrick family, £2,000
2000 Mrs J Tugate, £400
2000 Gift in memory of Mrs Gladys Sprang, £100
2000 Gift in memory of Maisie Butler, £100
2002 Gift in memory of Mr H Kenrick, £2,000
2003 Gift in memory of Mr WJ McCracken, £100
2003 Gift in memory of Mr JB Kenrick, £5,000
2005 Mrs J Lamb, by will, £1,000
2007 Mr Roy Butler, by will, £2,000
2007 Mrs Joyce Goreham, by will, £200
2008 Dorothy Stych, by will, £500
2010 Frank Hytch, by will, £1,000
2010 Dr. Philip Crosskey, by will, £5,000

**Unitarian New Meeting, Edgbaston
Financial Statements
for the Year Ended 31st December 2021
Notes to the Financial Statements – continued**

DONATIONS The Unitarian New Meeting Memorial Endowment Fund continued

2012 JTA Smith, by will, £200

2015 Mrs Verena E Moulton, by will, £1,000

2015 Gift in Memory of Mrs Gladys McCracken, £500

2017 June Midgley, by will £1000

2018 Joanne Skelt, by will £250