

**UNION ROAD COMMUNITY CHURCH
(OSWALDTWISTLE)**

REPORT AND ACCOUNTS

**YEAR ENDED 31ST MARCH 2023
(Registered Charity Number 1093218)**

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

REPORT AND ACCOUNTS - 2023

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UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

TRUSTEES' REPORT

YEAR ENDED 31ST MARCH 2023

Charity Registration Number: 1093218

The Trustees of Union Road Community Church (Oswaldtwistle), Lancashire ("the Church"), formerly called "The Christian Institute Church (Oswaldtwistle)", are pleased to present their annual report and financial statements for the accounting year, 2022-2023, according to the format outlined in the Charity Commission's guidelines.

Structure, Governance and Management

The charity is an independent evangelical church, though we are a member of the Evangelical Alliance, a national non-denominational organisation, and in early 2023 we commenced an application to join the Assemblies of God (AoG), a network of Pentecostal churches. We have been based in the small town of Oswaldtwistle in East Lancashire since the Church's foundation in 1901, and have continued to exercise an active Christian ministry in the local and wider communities. In August 2015 we appointed the Rev. Arnot Bridges as a part-time Senior Team Leader and we made a further appointment in April 2022, engaging the Rev. Duncan Allton initially as an Associate Team Leader and since November 2022 recognised as our Senior Team Leader and paid a full-time salary, with both employees supported by the voluntary efforts of our leadership team and our faithful, committed, members. Following the adoption of the new Constitution, our key governing document, by the membership on 23rd June 2002 and the subsequent registration of the Church with the Charity Commission, all those formally and actively exercising leadership are now recognised as Trustees. An amendment to the Constitution was approved by the membership on 9th September, 2018, to set up a new leadership team consisting of at least five persons which superseded the traditional distinction between the roles of elders and deacons and has enabled us to develop a more flexible and effective structure to lead the Church. The leadership team in 2022-2023 consisted of the following individuals and roles::

Rev. Duncan Allton - Senior Team Leader (from Nov 2022)
 Mrs. Alison Allton
 Rev. Arnot Bridges - Associate Team Leader (from Nov 2022)
 Mrs. Angela Bridges
 Dr. Mark Haydock
 Mr. David Legg
 Mrs. Dawn Preston
 Mrs. Heather Radler (now Roberts) - Treasurer

Appointment Process: New Team Leaders are chosen by consensual agreement of the existing leadership team following consideration of the views of the wider membership. All nominations of the leadership team are ratified by members at a full meeting.

Decision-making Procedures: The lifting of all Covid-19 restrictions (see previous Trustees' Reports) allowed us to resume our normal pattern of internal decision-making throughout 2022-23. The Team Leaders met in person at least once a month to provide spiritual oversight and direction for the Church and to administer our day-to-day practical needs and our financial and property resources. Whenever possible during the year, the whole Leadership Team sought to discuss specific objectives and strategies for the future, to engage in training and skills enhancement, and to review and, where necessary, update procedures, policies and governance structures. In addition, the Trustees meet when required to make major decisions related to the Church's buildings, other assets, and liabilities. The Constitution specifies that formal members' meetings are held at least twice per annum for the leadership to inform and consult members about the Church's affairs and for the opportunity to vote on particular issues and recommendations.

Risk Assessment: Because of the inevitable risks associated with the Church's programme of activities for children and young people, especially in the current climate of heightened concern over child safety, we require full DBS disclosures for any person involved with these ministries, as set out in the Church's Child Protection Document. Because the Church's worship services and other activities are open to the general public, the Trustees ensure that any buildings we own or use are covered by Public Liability insurance, and that any employees are similarly protected against third party claims.

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

TRUSTEES' REPORT (continued)

YEAR ENDED 31ST MARCH 2023

Charitable Aims and Activities

The general aims of the Church are fivefold, as defined in the Constitution:

- The promotion of God's glory.
- The furtherance of the Gospel of Jesus Christ.
- The salvation and discipling of eternal souls.
- The support of the needy.
- The service to the local community.

Review of Achievements and Performance

In the 2021-2022 Trustees' Report, the leadership team defined the following objectives for the Church in 2022-2023:

- 1) To pursue new organic church developments whereby Food Bank (Tues/Sat) become "congregations", with the possible extension of this approach to parents in Noah's Ark who are attendees at our all-age worship services but find Sundays difficult to attend.
- 2) To change prior thinking which essentially saw URCC as a "hub" congregation for the development of satellite congregations in other non-church venues away from URCC, to an approach centred around the development of new "congregations" based at the building but not necessarily attending the established Sunday service.
- 3) An objective in the medium term is for team/thematic teaching under the rubric of Spiritual Formation (Discipleship), seeking to renew current members' commitment & to develop newer attendees with little or no prior "spiritual" background.
- 4) A full congregational discussion of what Church Membership entails as noted above, seeking to renew current members' commitment & encourage the growth of newer attendees with no previous "spiritual" background, with the possibility of a constitutional change about the rubric of membership.
- 5) To actively pursue a policy of "continual development" (often labelled *continuous professional development*), using the mentoring group to grow skills of ministry, both in theory and praxis, as a basis for future numerical/spiritual growth.

Significant progress has been made by the Church in achieving most of these objectives during 2022-2023. Like many other faith communities, the Church was recovering from the impact of the Covid-19 pandemic during much of this period. A recurring theme has been organic growth in several areas of the life and wider ministry of the Church, which the Leadership Team neither planned nor foresaw.

- As part of our development of Church life the most significant change was the appointment of the Rev. Duncan Allton as Senior Team Leader in a full-time salaried capacity, with effect from November 2022. The Rev. J Arnot Bridges continues as Associate Team Leader in a non-salaried capacity.
- In terms of the objective of using the Food Bank as a pastoral/missional base of ministry, with potential for an "organic church" development, we have seen unexpected progress linked to our appointment of the Rev. Allton. A number of Food Bank clients approached him in 2022 to ask whether the Church would host a Communion service after the Tuesday am Food Bank. We have since held several short interactive Communion services, in line with exploring the value of "belonging before believing". We have been encouraged that more Food Bank clients have been asking for aspects of pastoral care, ie. counselling, advice & prayer for healing and situational needs, and that attendance at prayer meetings before the Food Bank sessions has

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

TRUSTEES' REPORT (continued)

YEAR ENDED 31ST MARCH 2023

- also grown. The Leadership Team believes that there is the potential of using these activities to develop an "organic church" for Foodbank clients and service team members as a second internal missional "congregation". The increase in the use of the Food Bank does pose a number of challenges, however, and we will examine the possibility of introducing a points-based system to manage demand, as well as ensuring we can offer clients the high quality of food, particularly fresh fruit and vegetables, they expect.
- A similar potential for internal development continues to be explored with our Noah's Ark meetings for pre-school children and their mothers, fathers and carers. Organic growth here in 2022-2023 has underlined the importance of "belonging before believing" and the pastoral missional base of ministry as core values for the fellowship. We have also been encouraged by the growth of other aspects of our children's work, particularly on Sunday mornings, linked to several young families having joined us for worship recently.
- Following the end of the Covid-19 restrictions, we renewed contact with Moor End Primary School which the Church has "adopted" for the purposes of ongoing spiritual, pastoral and community care. Prior to Christmas 2022 and in 2023 we hosted well-attended Messy Church events, leading to some significant pastoral conversations. We will continue to cultivate our relationship with Moor End, with the possibility of Messy Church events developing into a "pastoral hub" based in the school community.
- Ongoing relationships with White Ash Primary School have developed into a regular Friday AM "Story Time" where pupils with special educational needs from a mix of two classes, together with staff members, have an interactive session followed by basic refreshments.
- We have continued to host a small group of post-16 SEN pupils from Broadfield School who come and do teacher-supervised cleaning after the Tuesday AM Food Bank, enabling them to achieve a Community Service Certificate. Our relationships with both SEN schools, which often struggle to find organisations & venues to accommodate their pupils for community-based activities, have developed as unplanned "organic" extensions of the Church's mission to serve the community and support the needy.
- Our on-line community, which developed during the successive Covid-19 lockdowns, when we live-streamed Sunday services, has continued as a significant part of the Church's ministry in 2022-2023, with an average of 6 people live-streaming and others using catch-up facilities during the week. The feedback has been consistently positive despite audio hitches.
- Undergirding this growth in 2022-2023 has been the centrality of prayer in the life of the Church, whether within the Leadership Team, during our monthly Communion services which have developed into times of participatory prayer ministry, before the Food Bank sessions and other regular activities, or at the Church prayer meeting after the Saturday Food Bank, regularly attended by 10-15 people and focussing on both global/national issues and individuals/families within the local community.

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

TRUSTEES' REPORT (continued)

YEAR ENDED 31ST MARCH 2023

Plans and Objectives for 2023-2024 and beyond

- 1) It is hoped that in the long-term the Senior Team Leader's salary will be built up to a level commensurate with pastors and ministers with equivalent responsibilities in other churches and denominations. Not only do we intend in the future to attract and retain a Senior Team Leader with financial commitments such as a mortgage, but we also hope to expand our paid staff to develop specialist ministries. For this to be sustained will clearly require a strengthening of the Church's financial base and continued support from our members.
- 2) The membership structure will be kept under review by the Leadership Team, with the objectives of encouraging a faith-centred model of discipleship and also recognising the contribution of attenders and volunteers who are not yet formal members.
- 3) We will continue to embed the policy of "continual development", not only of future leaders but of members/attendeers, using the Tuesday "Full Picture" meetings (previously known as the "Mentoring Group") to grow ministry skills, to encourage our development as disciples, and to enlarge our view of the Church's mission within our community.
- 4) A further objective is the growth of family-based activities, extending beyond the monthly "All Age Worship" services into several regular ministry areas: Messy Church; the Food Bank; Noah's Ark, where we want to focus more attention on parents and grandparents. Our expectation is that family growth will support the organic growth of the Youth Group.
- 5) We also hope to develop wider ministry teams for several activities: Noah's Ark; the children's work; technical systems (on-line streaming and sound/projection desk), where there is potential for youth participation. Our model is the Ephesians 4:11-12 church, working actively and encouraging the exercise of spiritual gifts to build up the whole Body.

Financial Review

General Fund: In 2022-2023, the General Fund's total income, primarily from members' direct contributions, was £26,371 and expenditure (including depreciation) amounted to £27,785, leaving a deficit of £1,414. During this financial year the Trustees have continued to manage the higher running costs associated with inflation, especially of energy bills, and with more intensive use of our building following the lifting of all Covid-19 restrictions.

Building Fund: In March 2009, a mortgage of £125,000, repayable over 20 years, had been completed with Stewardship, a Christian financial services organisation. The capital balance outstanding on the mortgage had been redeemed in full by December 2021, leaving us free of significant liabilities in 2022-2023 and releasing resources for the Church's use.

Gift Aid: Members who are eligible taxpayers are encouraged to join the Gift Aid scheme, which enabled us to reclaim [£3,227](#) in total in respect of this financial year.

Giving to other causes: The Church had suspended its regular tithes and special offerings to a range of other charities, local, national and international in 2021-2022. Consequently, giving to other causes amounted to [£360](#) during the financial year, an increase on 2021-2022 but significantly less than the previous years.

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

TRUSTEES' REPORT (continued)

YEAR ENDED 31ST MARCH 2023

Financial Review (continued)

Reserves Policy: Unrestricted liquid funds are needed to sustain and develop the day-to-day operations of the Church. The Trustees' policy is that unrestricted reserves should be managed, firstly, to avoid the need to realise fixed assets for the Church's current use, and, secondly, to cover at least 6 months' current expenditure, especially salary costs. The level of reserves is reviewed regularly by the Trustees, usually once a month.

In the light of the above information, the Trustees are satisfied that the Church is financially able to meet its regular commitments and liabilities in the next accounting year, 2023-2024. The Trustees have continued to assess monthly any major financial risks to which the Church may become exposed, concerning both our day-to-day general work and, especially, the building project.

Signed on behalf of the Trustees:

By Duncan Allton

Duncan Allton

Dated: 30th January 2024

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity'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 trustees 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 statement below.

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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

Carlton G Cooper

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Carlton G. Cooper, FCA

30th January 2024

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

		Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
INCOME	Note				
Offerings, collections & legacies	2	26,145	-	26,145	26,900
Foodbank donations and grants	3	-	22,331	22,331	5,543
Noah's Ark toddler group		-	1,091	1,091	546
Other income		150	-	150	150
Investment income		76	-	76	1
Total income		26,371	23,422	49,793	33,140
EXPENDITURE					
Charitable activities					
Salaries and pension		18,516	-	18,516	12,867
Missionary, workers support and other causes		380	-	380	128
Church events		-	-	-	-
Depreciation		727	6,804	7,531	8,971
Telephone and internet		388	-	388	290
Repairs and outside maintenance		939	-	939	895
Insurance		1,376	-	1,376	1,271
Light and heat		2,891	-	2,891	1,748
Loan interest and fees		-	-	-	465
Licences and subscriptions		749	-	749	994
Teaching, training, etc		150	-	150	170
Sundry expenses		1,669	-	1,669	925
Foodbank expenses		-	17,012	17,012	8,524
Noah's Ark toddler group		-	814	814	783
		27,785	24,630	52,415	38,031
Governance Costs					
Professional fees		-	-	-	-
		-	-	-	-
Net incoming/ (outgoing) resources for the year		(1,414)	(1,208)	(2,622)	(4,891)
Transfers between funds		(153)	153	-	-
Total funds brought forward		109,064	431,853	540,917	545,808
Total funds carried forward		107,497	430,798	538,295	540,917

In 2022 restricted funds income of £8,827 was received and expenses of £17,931 was incurred.

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

BALANCE SHEET

31ST MARCH 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		519,480		523,261
Current assets					
Debtors		3,947		3,984	
Cash at bank and in hand		16,853		14,122	
		<u>20,800</u>		<u>18,106</u>	
Liabilities: amounts falling due within one year					
Creditors and accruals		1,985		450	
		<u>1,985</u>		<u>450</u>	
Net current assets			18,815		17,656
Net assets			<u>538,295</u>		<u>540,917</u>
Funds					
Unrestricted – General Purposes	7		107,497		109,064
Restricted	7		430,798		431,853
			<u>538,295</u>		<u>540,917</u>

Approved by the Trustees on **30th January 2024** and signed on their behalf by:

Angela Bridges

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Mrs A Bridges – Trustee

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the Sorp") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations and gifts under deeds of covenant, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations and gifts received are credited to the income and expenditure account in the period they are received.

c) Depreciation

Depreciation is calculated so as to write off the cost of the asset over its useful economic life as follows:

Land	-	nil
Buildings	-	2% per annum
Equipment	-	10%-20% per annum

2. Offerings, Collections & Legacies

	2023	2022
	£	£
Offerings, covenants and other collections	26,145	26,900
Legacy	- =====	- =====

3. Foodbank Donations and Grants

Included within Foodbank Donations and Grants is £15,000 of monies received via agencies which administer and distribute government funds.

4. Expenditure

	2023	2022
	£	£
Included within expenditure for the year are the following costs:		
Staff costs	18,516	12,867
Reporting accountants' fees:		
- Independent Examination Fee	- =====	- =====

There were 2 employees during the year (2022 – 1).

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

5. Trustees' remuneration, expenses and other transactions

Two of the Trustees, the senior team leader and associate team leader, received remuneration as disclosed in note 3 above. No remuneration or reimbursement of personal expenses was paid during the year to any other trustee or to any person known to be connected with any trustee.

In common with most charities the Trustees make donations to the charity.

6. Tangible fixed assets	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1st April 2022	602,140	55,241	657,381
Additions	2,910	840	3,750
	<hr/>	<hr/>	<hr/>
At 31st March 2023	605,050	56,081	661,131
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1st April 2022	81,682	52,438	134,120
Charge	6,746	785	7,531
	<hr/>	<hr/>	<hr/>
At 31st March 2023	88,428	53,223	141,651
	<hr/>	<hr/>	<hr/>
Net book value			
At 31st March 2023	516,622	2,858	519,480
	<hr/>	<hr/>	<hr/>
At 31st March 2022	520,458	2,803	523,261
	<hr/>	<hr/>	<hr/>

UNION ROAD COMMUNITY CHURCH (OSWALDTWISTLE)

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

7. Statement of funds

	Unrestricted £	Restricted £	Total £
Tangible assets	97,003	422,477	519,480
Current assets	12,479	8,321	20,800
Liability: amounts falling due within one year	(1,985)	-	(1,985)
	<u>107,497</u>	<u>430,798</u>	<u>538,295</u>
	=====	=====	=====

The restricted funds comprise amounts raised, given or transferred from unrestricted funds toward the building project, Noah's Ark toddler group and the Foodbank.