

# **Havant and Emsworth United Reformed Church**

**Charity**

**Report of the Trustees**

**and**

**Financial Statements**

**For the year ended 30<sup>th</sup> June 2023**

Our Mission Statement

“To Show People Jesus,  
by welcoming all,  
nurturing faith and  
sharing love.”

Havant and Emsworth United Reformed Church is registered as a charity

Number 1130507

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# **Havant and Emsworth United Reformed Church Charity**

## **Annual Report**

**For the year ended 30<sup>th</sup> June 2023**

### **Administrative information**

**Registered as a charity number 1130507**

**Registered correspondence address:** North Street, Havant, Hampshire, PO9 1PP

### **Trustees**

Shirley Warren (Church Secretary)

David R Smith FCIS

Philip R Maddocks

Andrew G Jackson (Treasurer)

Pamela M. McBirnie

Jean Hartley

Sheila M Stark

Bridget M Maddocks

Elaine M Wood

Christine E Shaw

### **Bankers**

CAF Bank Limited

HSBC Bank plc

Lloyds Bank plc

25 Kings Hill Avenue

312 London Road

4 West Street

Kings Hill

Waterlooville

Havant

West Malling

Hampshire

Hampshire

Kent

PO7 7DX

PO9 1PF

ME19 4JQ

### **Independent Examiner**

Nigel N Valette ACIB, Harting, Manor Road, Hayling Island, Hampshire PO11 0QR

## **Havant and Emsworth United Reformed Church**

### **Report of the Trustees (continued)**

#### **For the year ended 30<sup>th</sup> June 2023**

The Trustees submit their report and the financial statements for the year ended 30<sup>th</sup> June 2023. The Charity is governed by an approved governing document issued by the United Reformed Church (URC). The objects clause of that document has not been changed. The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the URC.

#### **The Trustees**

Trustees of the Charity are the serving Elders of the church. They are elected by the members to serve for a period of three years, at the end of which they may be eligible to offer themselves for re-election. Nominees for Eldership must be members of the church and have been so for at least one year. Election of Elders takes place at the church's Annual General Meeting in October. Whilst no formal training is given, as Trustees, Elders are encouraged to take advantage of such trustee training opportunities as are available. Trustees receive no remuneration in respect of their duties but are reimbursed for expenses properly incurred in the course of their work.

At the Church's AGM in October 2022 Mrs Bridget Maddocks retired from the position of Church Secretary with the thanks of the Church for ten years faithful service. She was succeeded by Mrs Shirley Warren.

#### **Objectives and activities**

Since 1<sup>st</sup> July 2019, Havant and Emsworth United Reformed Church (the Church) has been operating under the terms of "One Church on Two Sites", enabling the congregations in the towns of Havant and Emsworth to continue their separate worship and outreach activities but with all administration being carried out as a single entity from Havant. The work of the Church is mainly centred in the area bounded by the Borough of Havant, maintaining pastoral links with other churches, both United Reformed and other denominations within a ten-mile radius of the Borough. Regular public worship for all is provided at the church buildings in Havant and Emsworth (the churches), promoting the Christian faith, providing training, nurture and activities for children and young people, serving the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress, poverty and bereavement. The churches also provide premises and resources for community groups and activities. The Trustees believe they have individually and collectively complied with the duty imposed by section 4 of the Charities Act in having due regard to guidance published by the Charity Commission in respect of worship for the public benefit.

#### **Achievements and performance**

As per last year, the Church is currently without a minister, and visiting preachers have continued and will continue to lead worship at both Havant and Emsworth. This gives the congregation a variety of voices and viewpoints in the promotion of Christian Faith, and enables the Church to provide regular public worship for all.

## **Havant and Emsworth United Reformed Church**

### **Report of the Trustees (continued)**

#### **For the year ended 30<sup>th</sup> June 2023**

##### **Achievements and performance (continued)**

As reported previously, the church meeting in July 2022 agreed to accept Wessex Synod Pastoral Committee's offer of an interim ministry for a period of a year starting in the autumn of 2022. The interim ministry was to last a period of one year, with a potential extension of six months. This was to be an intentional missional process to help the Church through a time of change and transition in between ministries.

Consequently, Reverend Tim Clarke was appointed as the Church's Interim Minister. Reverend Clarke has led worship on occasional Sundays, guided Bible studies, as well as chairing church meetings to challenge the Elders and Members on where we have come from, where we are and where we want to go. He has acted as a change agent, promoting positive change and healthy congregational life and witness. This has been considered a success so far and the Church is taking steps to implement the potential extension of the interim ministry for a further six months.

During the year under review the Church was still part of a joint pastorate with the United Reformed Church at South Hayling, about 4 miles distant, which also has a ministerial vacancy. An agreement was reached for a 50/50 share of a minister when one has been called to serve the congregations of Hayling Island and Havant with Emsworth.

Notwithstanding this, the Wessex Synod of the United Reformed Church has been looking at its Ministerial Deployment Strategy, which will affect the Joint Pastorate. The Strategy is evolving, but the creation of a Solent Cluster of churches in the 'South East Region' of the Wessex Synod is being looked at. The suggestion is for a small number of ministers to be deployed across the Solent Cluster, and will need the churches to work together to implement. A lot of detail needs to be worked out by the relevant parties, but our Church has agreed to support this initiative.

The 'Coronavirus lockdown' seems long ago now, but the church maintained some of the beneficial activities introduced during that time. We continued to use methods of meeting online to enable members and friends to listen to and reflect on God's word in spiritual union without having to be physically in the same building. The Church also carried on publishing its weekly Devotions to reach to members and friends who did not feel able to attend the regular services, and these were gratefully received.

In addition, the Church continues to undertake the following activities: -

- a Baby Group for new mothers with babies up to one year old.
- A project that encouraged members to fundraise for the charity "Second Chance" – a charity for children who need special help - and by the 30<sup>th</sup> June £858.60 had been collected. The previous church project for The Leprosy Mission ended in 2022 having collected £1,829.68.
- "Snack and Chat" gathering on Saturday mornings offering hot soup and coffees for a donation;
- Friday coffee mornings at Emsworth and Monday Fellowship at Havant are well attended to offer support to the community.

## **Havant and Emsworth United Reformed Church**

### **Report of the Trustees (continued)**

**For the year ended 30<sup>th</sup> June 2023**

#### **Achievements and performance (continued)**

The Church is looking forward positively to the future, as a people of possibility proclaiming the good news of Jesus in word and in deed around Havant and Emsworth.

#### **Financial Review**

The ordinary activities of the Church in the year resulted in a surplus of £3,945. A major income item in the year was from the conclusion of the Church's claim against the Church's insurers for income lost as a result of the Covid 19 universal lock-down during 2020 to 2021. The amount received from the Church's insurers in November 2022 was finally concluded as £26,447.73

However, there were a number of costs that have to be incurred as well, including the regular payments to the Ministry and Mission (M&M) Fund of the central United Reformed Church. The URC Finance Committee have expressed thanks to our church for meeting the M&M requirement in full. In addition, the church buildings still required repairs, maintenance and caretaking.

The Church is blessed with cash and ethical investments to ensure that it can meet its objectives and continue its activities for years to come. The objective of having reserves equivalent to 50% of the Church's annual expenditure has been achieved. Nevertheless, the Trustees will continue to exercise vigilance over expenditure.

## **Havant and Emsworth United Reformed Church**

### **Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the financial state of affairs of the church and of the surplus or deficit of the church for that period. In preparing those financial statements, the elders are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to function as a place of public worship.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner's report to the Members of Havant and Emsworth United Reformed Church**

I report on the accounts of the church for the year ended 30 June 2023 which are set out on pages 6 to 12.

### **Respective responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts. The 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 needed. 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

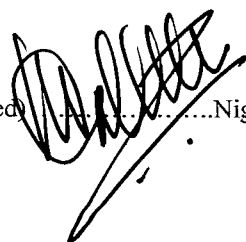
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statement 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 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.

(signed)



.....Nigel N Valette ACIB

27 th September 2023

Harting,  
Manor Road,  
Hayling Island  
PO11 0QR

**Havant and Emsworth United Reformed Church**  
**Statement of Financial Activities**  
**for the year ended 30th June 2023**

	Notes	Unrestricted				2023	2022
		General	Designated	Restricted	Endowment	Total	
		£	£	£	£	£	£
<b>Incoming resources - Voluntary resources</b>							
Direct giving - Freewill offerings		36,702	-	-	-	36,702	39,189
Indirect giving - gift aid		11,142	-	-	-	11,142	6,264
Grants receivable	2	-	-	-	-	-	500
Donations/exceptional income		804	-	-	-	804	625
Gifts for other causes	5	-	-	2,971	-	2,971	3,481
Fund-raising		2,192	-	-	-	2,192	1,768
Miscellaneous income		-	-	-	-	-	-
Hall and property-letting income		14,710	-	-	-	14,710	13,171
Investment income	3	3,086	-	-	-	3,086	3,156
Monday Fellowship	14	-	584	-	-	584	364
Restricted legacies		-	-	-	-	-	-
Insurance receipt		26,448	-	-	-	26,448	-
<b>Total incoming resources</b>		<b>95,084</b>	<b>584</b>	<b>2,971</b>	<b>-</b>	<b>98,639</b>	<b>68,518</b>
<b>Outgoing resources expended in the church's mission</b>							
Ministry and mission	7	26,427	-	-	-	26,427	26,427
Ministry expenses inc.manse		4,288	-	-	-	4,288	2,124
Music and Worship, Junior Church, Baby Group		2,734	-	-	-	2,734	2,610
Gifts to outside causes		500	-	3,677	-	4,177	2,339
Premises expenses		46,675	-	-	-	46,675	50,414
General and admin. expenses		10,665	-	-	-	10,665	12,814
Monday Fellowship		-	313	-	-	313	416
Costs of changing investments		-	-	-	-	-	1,473
<b>Total outgoing resources</b>		<b>91,289</b>	<b>313</b>	<b>3,677</b>	<b>-</b>	<b>95,279</b>	<b>98,617</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>3,795</b>	<b>271</b>	<b>(706)</b>	<b>-</b>	<b>3,360</b>	<b>(30,099)</b>
Transfers between funds		150	(379)	229	-	-	-
<b>Net incoming/(outgoing) resources before investment assets revaluation and disposal</b>		<b>3,945</b>	<b>(108)</b>	<b>(477)</b>	<b>-</b>	<b>3,360</b>	<b>(30,099)</b>
Gains /(losses) on revaluation/disposal of investment assets		-	348	-	1,792	2,140	(653)
<b>Net increase/(decrease) in funds</b>		<b>3,945</b>	<b>240</b>	<b>(477)</b>	<b>1,792</b>	<b>5,500</b>	<b>(30,752)</b>
Fund balances b/fwd 1.7.22		£ 34,280	£ 128,863	£ 2,359	£ 63,740	£ 229,242	£ 259,994
Fund balances 30.6.23		£ 38,225	£ 129,103	£ 1,882	£ 65,532	£ 234,742	£ 229,242

**Havant and Emsworth United Reformed Church**  
**Income and Expenditure Account**  
**for the year ended 30th June 2023**

	Notes	[-----] 2023	-----]	2022
		Unrestricted	Total	
<b>Income</b>		£	£	£
FWO envelopes and standing orders		35,300	35,300	37,284
FWO loose		1,402	1,402	1,905
Gift aid		11,142	11,142	6,264
Investment income	3	3,086	3,086	3,156
Grants receivable	2	-	-	500
Donations	4	954	954	625
Fund raising		2,192	2,192	1,673
Gifts for causes outside the local church		-	-	-
Lettings - - Havant Meeting Place and Waterside hall		14,710	14,710	13,171
Insurance receipt		26,448	26,448	-
Flower fund		-	-	95
Unrestricted legacies		-	-	-
<b>Total income</b>		<u>95,234</u>	<u>95,234</u>	<u>64,673</u>
<b>Expenditure</b>	6			
Ministry	7			
Ministry & Mission		26,427	26,427	26,427
Expenses		4,288	4,288	2,124
Manse - utilities and insurance		-	-	-
- repairs		-	-	-
Music and worship		1,792	1,792	2,279
Junior church		31	31	80
Local mission projects		524	524	251
Caretaking - salary		14,700	14,700	13,499
- expenses, house costs		5,470	5,470	2,689
Church and halls - heating and lighting		9,383	9,383	10,970
- utilities and insurance		6,657	6,657	6,692
- repairs		10,465	10,465	16,564
Donations to causes outside the local church		500	500	500
Printing, postage and stationery		3,467	3,467	3,749
Sundry expenses		3,029	3,029	3,216
Costs of changing investments		-	-	1,473
Flowers, Kitchen and Coffee Bar expenses		387	387	486
Depreciation of fixed assets		4,169	4,169	5,363
Loan interest		-	-	-
<b>Total expenditure</b>		<u>91,289</u>	<u>91,289</u>	<u>96,362</u>
<b>(Deficit) / Surplus of income less expenditure</b>		<u>£3,945</u>	<u>£3,945</u>	<u>(£31,689)</u>



**Havant and Emsworth United Reformed Church**  
**Balance Sheet**  
**as at 30th June 2023**

	Notes	[ 2023 ]		2022
		£	£	£
Tangible Fixed Assets	8		44,622	48,791
Investments				
Stocks and shares	9		94,701	92,559
Current Assets				
Debtors	10	8,773		7,869
Prepayments and deferred income		7,893		6,646
Bank and cash balances	11	84,287		77,730
		<u>100,953</u>		<u>92,245</u>
Creditors and accrued expenses	12	5,534		4,353
Net current assets			<u>95,419</u>	<u>87,892</u>
Total assets less current liabilities			234,742	229,242
Creditors - amounts falling due after one year			-	-
Total assets less liabilities			<u>£ 234,742</u>	<u>£ 229,242</u>
Church Funds				
Unrestricted - general			38,225	34,280
Unrestricted - designated	13		129,103	128,863
Restricted			1,882	2,359
Endowment			65,532	63,740
			<u>£ 234,742</u>	<u>£ 229,242</u>

The Financial Statements were approved by the Elders' Meeting of Havant United Reformed Church and signed on its behalf by

Signature

29th

September 2023

Shirley Warren

**Havant and Emsworth United Reformed Church**  
**Notes to the Financial Statements for the year ended 30th June 2023**

**1. Accounting policies**

The Financial Statements have been prepared in accordance with applicable United Kingdom accounting standards, the 'Statement of Recommended Practice' ('SORP') (FRSSE) issued by the Charity Commissioners and the Charities Act 2011. The historical cost convention is used except for the valuation of certain fixed assets, whose valuation basis is detailed in Note 1a below. The accruals basis of accounting has been adopted. The principal accounting policies are applied consistently.

**a) Fixed Assets**

**Freehold Property**

All freehold property used by and for the church, consisting of the church and halls, the manse and 2 Elm Lane is vested in the United Reformed Church (Wessex) Trust Limited and forms no part of these Financial Statements.

**Organ, Sound equipment, fixtures and fittings and other equipment**

In prior years the purchases of assets of an enduring nature were capitalised in the Balance Sheet and written down in equal instalments over a period of three years. The church meeting resolved to change its depreciation policy however to allow for assets of an extraordinary value to be written down in value over a longer period than the policy used in prior years of three years. Consequently, to effect this, there are two extra tiers of depreciation, as follows: -

- |   |  |
|---|--|
| • Digital organ   | - 25 years depreciation in equal instalments |
| • Sound Equipment                                       | - 10 years depreciation in equal instalments |
| • Furniture, fixtures and fittings over a value of £500 | - 3 years depreciation in equal instalments  |

**b) Investment Assets** are stated at market values on the Balance Sheet date.

**c) Funds**

**Endowment funds:** are funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

**Restricted funds:** represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the church for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

**Unrestricted funds:** are general funds which can be used for the church's ordinary purposes.

**Designated funds:** are sums set aside out of the General Funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

**d) Incoming resources** are all accounted for gross.

Planned giving: Collections and donations are recognised when received.

Indirect giving: Tax refunds are recognised as soon as the amounts are claimable.

Grants and legacies are accounted for when the church is legally entitled to the amounts due.

Investment income: Dividends are accounted for when receivable; interest is accrued.

All other income is generally recognised when it is receivable.

**e) Outgoing resources**

Ministry and Mission payments are made regularly and are included in expenditure for the year to which they relate. Amounts received specifically for causes outside the local church are dealt with as restricted funds and the liability for payment is recognised when the amounts are received.

All other expenditure is generally recognised when it is incurred.

Elders and officers receive no remuneration from church funds.

**Havant and Emsworth United Reformed Church****Notes to the Financial Statements for the year ended 30th June 2023 (continued)**

	2023	2022
<b>2. Grants receivable.</b>		
	£	£
Grant from URC (Wessex) Trust Ltd for 'Baby Group'	-	500
	<u>-</u>	<u>500</u>
<b>3. Investment Income.</b>		
	£	£
Dividends	2,881	3,134
Bank Interest	205	22
	<u>3,086</u>	<u>3,156</u>
<b>4. Donations/exceptional income.</b>		
	£	£
Donations received by the church for its charitable activities	954	625
	<u>£ 954</u>	<u>£ 625</u>
<b>5. Donations received for causes outside the local church.</b>		
	£	£
Commitment for Life	1,517	1,722
Second Chance	859	-
Disasters Emergency Committee Funds - Ukraine / Turkey / Syria	248	-
The Leprosy Mission	154	1,676
Beacon food bank	35	-
Water Aid	20	15
Christian Aid	15	25
The Heal Project	-	21
Sundry	123	22
	<u>2,971</u>	<u>3,481</u>

**6. General and Administration Expenses.**

There was no remuneration or other benefit accruing directly or indirectly out of the church's funds to a Trustee or to a Trustee's close family connection in the year ended 30 June 2023 (or 2022). In addition, no Trustee's personal expenses were reimbursed by the church during 2023 (or 2022).

**7. Ministry & Mission.**

The annual stipend cost of a minister is £39,891 (2022: £43,012), which includes pension provision and employers National Insurance contribution.

**Havant and Emsworth United Reformed Church****Notes to the Financial Statements for the year ended 30th June 2023 (continued)**

	2023	2022
<b>13. Unrestricted Designated funds.</b>		
	£	£
Lift emergency call-out reserve	1,200	1,200
Securities at mid-market values	29,167	28,819
Saturday lunches reserve	409	408
Monday Fellowship funds (see note 14)	212	321
Legacies received less partially expended	98,115	98,115
	<u>£ 129,103</u>	<u>£ 128,863</u>

**14. Monday Fellowship funds.**

	£	£
Balance b/fwd	321	373
Amounts received in freewill offerings	584	364
Amounts paid to speakers and charity representatives	(693)	(416)
Balance c/fwd	<u>£ 212</u>	<u>£ 321</u>

The separate financial control of the Monday Fellowship fund was discontinued on 18th May 2015 and its financial activities are now incorporated into the church's overall financial control, but the Fellowship continues as a discrete outreach of the church.

**15. Capital commitments.**

At the end of the financial year the church had no capital commitments (2022: £ NIL).