

**IMMANUEL UNITED REFORMED CHURCH SWINDON CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

ADMINISTRATIVE INFORMATION

Immanuel United Reformed Church Swindon Charity was throughout the year ending 31st December 2023 a local church of the United Reformed Church in Great Britain and of the South West Synod of the Church. It was registered on 28th July 2009 as Charity Number 1130794. This Charity was renamed as Immanuel with Highworth United Reformed Church Swindon Charity on 1st January 2024, following agreement that from that date this charity will be a single church worshipping in two locations. Details of this change will be reported in the next trustees' report for the year ended 31st December 2024.

Immanuel Church is situated in Upham Road, Swindon, Wiltshire, SN3 1DH, its website is at immanuelurc.org, and its email address is immchurchsec@gmail.com. The Church is normally open for worship on Sundays at 10.30 am, and for other activities at various times during the week.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those serving from 1st January 2023 until the date this report was approved are: Michael John Denton, Anne Kathryn Farrow, Elizabeth Louise Gibney, Michael Dennis Gordon, Patricia Mary Hayes, Maria Kawonga, Dr Donald Edwin Macarthur, Helen Elizabeth Marson and Edward Gunther Thomas. Stephen Kenneth Brain served from 1st January 2023 until 27th April 2023. June Dorothy Margaret Harvey-Smyth served from 27th April 2023 until the date that this report was approved. The minister throughout the year was Rev Robert Hugh Jordan.

The Church buildings and the manse at 152 Drove Road, Swindon, SN1 3AG are vested in The South Western Synod Trust as trustees and held for the benefit of Immanuel URC Swindon in accordance with the trusts applicable to URC properties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of Immanuel United Reformed Church Swindon are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules of Immanuel Church Swindon. The governing document of the registered charity is a statement adopted by the Church Meeting on 9th March 2014.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

The members of the Elders' Meeting are the minister in pastoral charge (if any) and up to sixteen members of Immanuel Church Swindon nominated and elected by the members of Immanuel Church Swindon in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is a limit of two (or three in certain circumstances in the case of the Church Secretary) on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as Elders.

The Elders' Meeting met ten times during the year. The Eldership is assisted in the administration of the Church and its property by committees established for World Concerns, Finance, Buildings and Grounds, and Worship and Outreach. There were seven Church Meetings during 2023.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, Immanuel United Reformed Church Swindon seeks to advance the Christian religion through its activities and the facilities offered to the community by its building, and described more specifically in its mission statement as "Sharing the Love of Jesus, Serving the Community".

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Attendance at morning worship has slightly increased during 2023, although in common with other churches this remains lower than pre-pandemic levels. Our worship continues to benefit from choir singing each week. Many members of the congregation now take advantage of the provision of tea and coffee on some Sundays to continue sharing fellowship after worship, as well as a popular monthly Tuesday "tea and chat" time.

During the year our minister took advantage of a United Reformed Church scheme to take a three month sabbatical break from his normal responsibilities. During this period we were blessed by the opportunity to hear from a variety of other ministers and worship leaders, while awaiting the return of our own minister.

We have continued our close connection with the other churches in the Swindon Old Town Partnership of Churches, and at the time of this report the three principal offices of the Partnership – Chair, Secretary and Treasurer - are all held by members of the Immanuel fellowship. The continuance and expansion of Partnership activities form a major part of the Eldership's proactive thinking.

FINANCIAL REVIEW

General summary: Congregational offerings increased slightly over 2022 levels, and other voluntary giving (leaving a 2022 legacy on one side) remained broadly the same. At the same time income from room bookings showed a further increase. There was again no major maintenance expenditure and no associated grants.

In common with most organisations Immanuel suffered a very sizeable rise in fuel costs in 2023, but there are no other significant changes in Receipts and Payments from the previous year to report. The overall general fund outcome for 2023 was a small deficit of £2,802.

No significant changes are anticipated for 2024, and the financial prospects for the year are reasonably good.

Unrestricted funds: Ideally, the Elders' Meeting would wish to have in hand an amount equal to at least six months' regular expenditure as "free" reserves, to meet future shortfalls in income or unexpected expense.

The General Fund is used for the normal running costs of the church, excluding exceptional items such as significant building maintenance projects which are funded from the Memorial Fund which is also an unrestricted fund.

The General Fund balance at 31st December 2023 represents eight months of the budgeted 2024 expenditure, although additional funds are available in the Memorial Fund, subject to Church Meeting approval, to meet any major unexpected costs.

Designated Funds: There are a total of 5 restricted or endowment funds jointly totalling £4,277 at the year end available for various defined purposes.

This report was approved by the Elders' Meeting on 4th April 2024 and is signed on its behalf by the minister **Rev Robert Jordan**.

A handwritten signature in black ink, appearing to read 'Rev Robert Jordan', with a large, stylized flourish at the end. To the right of the signature, there are three small dots and a dotted line, likely indicating a space for a stamp or additional text.

Independent examiner's report to the trustees of Immanuel United Reformed Church Swindon Charity

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 1 to 3.

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 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 commission under section 145(5)(b) of the 2011 Act
- 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 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 next statement.

Independent examiner's statement

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

i) 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

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Name: David Bevan

Relevant professional qualification or body: ACMA, CGMA

Address: 96 Okus Road, Swindon

Date: 8th March 2024



Immanuel United Reformed Church Swindon Charity

REGISTERED NO: 1130794

Receipts and payments accounts

For the period from 1 January 2023 to 31 December 2023

Receipts and payments

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2022 £
Receipts					
Voluntary income					-
Offerings	46,385		-	46,385	45,226
Harvest appeal		2,893	-	2,893	2,890
Gifts and donations	503	433	-	936	5,262
Income tax refunds under Gift Aid	11,328	1,049	-	12,377	12,987
Legacy	-		-	-	10,000
Church flowers	1,230		-	1,230	835
Other special appeals		1,295	-	1,295	916
				-	
Other income					
Church lettings	35,057		-	35,057	33,225
Income generated by Church groups	6,860		-	6,860	5,789
Recovery of shared prior year costs	1,199		-	1,199	1,347
Other fundraising	92		-	92	249
Interest	852		19	871	43
Others	175			175	266
Total receipts	103,681	5,670	19	109,370	119,035
Payments					
Ministry & mission fund	41,940		-	41,940	43,736
Maintenance of manse	3,333			3,333	509
Ministerial costs	2,572		-	2,572	4,288
Church running costs	35,958		-	35,958	23,970
Maintenance of church buildings	10,474			10,474	13,318
Worship costs	5,026		-	5,026	6,276
Costs of church groups	3,742		-	3,742	2,418
Grants payable and restricted donations passed on	3,287	4,398	-	7,685	6,031
Other	1,442		-	1,442	1,347
			-	-	
Sub-total	107,774	4,398	-	112,172	101,893
Asset purchase					
				-	
Total payments	107,774	4,398	-	112,172	101,893
				-	
Net of receipts/(payments)	- 4,093	1,272	19	- 2,802	17,142
Transfers between funds				-	
Cash funds last year end	138,604	1,958	2,078	142,640	125,498
Cash funds this year end	134,511	3,230	2,097	139,838	142,640

Statement of assets and liabilities at the end of the period

Cash funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Cash	508			508
Bank and Building Society current and deposit accounts	134,003	3,230	2,097	139,330
Total cash funds	134,511	3,230	2,097	139,838

Other monetary assets	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Highworth United Reformed Church debt	1,469			1,469
church lettings	-			-
Tax reclaim due from HMRC	2,501	330		2,831

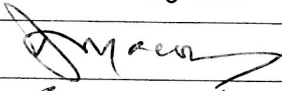

Assets retained for the charity's own use (where the cost net of grants is greater than £2,000)

	Fund to which asset belongs	Cost
Heating boilers. Purchased August 2016	Unrestricted	20,243
Church car. Purchased December 2018 (Immanuel Share)	Unrestricted	6,937
Dishwasher. Purchased June 2008	Unrestricted	2,466
Cooker - purchased Sep 2019	Unrestricted	2,982
Church building and Manse - not owned by the charity		-

Liabilities

	Fund to which liability relates	Amount due
Gas + electric charges for 2023	Unrestricted	2,341
Christmas plates to ministers cost	restricted	437
	unrestricted	57

Signed on behalf of all the trustees

Signature	Print Name	Date of approval
	D E. MAGRATH	4th APRIL 2024
	E. G. THOMAS	4 APRIL 2024.

Notes to the receipts and payments accounts

Ministerial costs

Highworth United Reformed Church contributes 25% of shared Ministerial Costs. The costs are shown gross and the recovery is shown in Other income in the following year.

Asset and investment sales and purchases

There were no investment sales or purchases during the year (in 2022 investment sales were nil)

There were no asset sales or purchases during 2023 (in 2022 asset sales were nil)

Investment assets

The charity holds no investment assets

Transactions with related parties

There were no transactions with related parties in 2023 (there were no transactions in 2022)

Cash Funds at 31 December 2023

£

Unrestricted funds

General fund	65,396
Memorial fund	58,782
Car fund	10,333
Unrestricted funds	134,511

Restricted funds

Tanner - Immanuel	773
Tanner - Ecumenical	490
World concerns emergency	1,050
Ministerial training	444
Special appeals	473
Restricted funds	3,230

Endowment funds

Deep Cap	2,097
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