

**IMMANUEL WITH HIGHWORTH UNITED REFORMED CHURCH SWINDON
CHARITY REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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 2024 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. The amalgamation, including the transfer of all Highworth assets, was confirmed with the necessary legal documentation, and was approved by the South West Synod and by the Charity Commission. (Highworth United Reformed Church was previously an excepted charity.) Worship and other activities continued in both locations throughout the year as planned, under the aegis of the elders and church meeting of the united church.

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.

Highworth United Reformed Church is situated at 26 High Street, Highworth, Swindon, Wiltshire, SN6 7AG, and has a website at www.highworthurc.org.uk. The Church is normally open for worship on two Sundays a month at 10.45 am, and for occasional midweek activities.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those serving from 1st January 2024 until the date this report was approved are: Anne Kathryn Farrow, Elizabeth Louise Gibney, Michael Dennis Gordon, Maria Kawonga, Donald Edwin Macarthur, Helen Elizabeth Marson and June Dorothy Margaret Harvey-Smyth. Michael John Denton and Patricia Mary Hayes served from 1st January 2024 until 21st April 2024. Ceri Bevan, Elizabeth Ann Gleed and Sarah Ann Hopkins served from 21st April 2024 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 five Church Meetings during 2024.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, Immanuel with Highworth 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 slightly increased during 2024 in both Immanuel and Highworth, 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.

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 and other voluntary giving remained broadly the same as in 2023. 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 with Highworth suffered a very sizeable rise in fuel costs in 2024, 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 surplus of £5,886.

No significant changes are anticipated for 2025, 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 2024 represents thirteen months of the budgeted 2025 expenditure, and additional funds are available in the Memorial Fund, subject to Church Meeting approval, to meet any major unexpected costs.

The increase in these reserves from eight to thirteen months in the year is largely attributable to a policy of retaining about £120,000 to manage the substantial repair expenditure needed from time to time to maintain the Highworth building to the appropriate standard for this Grade 2 listed building. This money emanates from a permanent endowment fund.

Designated Funds: There are a total of four restricted or endowment funds jointly totalling £3,648 at the year end available for various defined purposes.

This report was approved by the Elders' Meeting on 8th May 2025 and is signed on its behalf by the minister **Rev Robert Jordan**.

A handwritten signature in blue ink, appearing to read 'Rev Robert Jordan', with a small '105' and '.....' printed below it.



Immanuel with Highworth United Reformed Church

REGISTERED NO: 1130794

Receipts and payments accounts 2024

Receipts and payments

	Unrestricted funds £	Restricted funds £	Endowme nt funds £	Total funds £	2023 £
Receipts					
Voluntary income					
Offerings	53,282	873	-	53,955	64,889
Harvest appeal		4,373	-	4,373	2,893
Gifts and donations	1,095	1,250	-	2,345	936
Income from Highworth Trust Fund	71,203			71,203	74,551
Income tax refunds under Gift Aid	13,594	379	-	13,873	12,377
Legacy	-		-	-	-
Church flowers	745		-	745	1,230
Other special appeals	-	348	-	348	2,880
Fundraising	259		-	259	-
Other income					
Church lettings	37,940	-	-	37,940	35,057
Income generated by Church groups	7,181	-	-	7,181	6,880
Other	1,699		-	1,699	82
Interest	1,300	-	21	1,321	871
	-			-	-
Total receipts	188,298	7,021	21	195,340	192,216

Payments

Ministry & mission fund	67,359		-	67,359	70,985
Maintenance of manse	310			310	3,158
Ministerial costs	5,677		-	5,677	3,332
Church running costs	55,249		-	55,249	43,841
Maintenance of church buildings	15,900			15,900	78,167
Worship costs	4,523	327		4,850	5,026
Costs of church groups	3,073		-	3,073	3,742
Grants payable and restricted donations passed on	29,000	5,947		34,947	40,963
Other	1,989	100	-	2,089	1,442
Amalgamation legal costs			-	-	5,400
Total payments	183,080	6,374	-	189,454	256,156

Net of receipts/(payments)	5,218	647	21	5,886	- 63,940
Transfers between funds					
Cash funds last year end	251,332	3,853	2,097	257,282	321,222
Cash funds this year end	256,550	4,500	2,118	263,168	257,282

Statement of assets and liabilities at the end of the period

Cash funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Cash	360			360
Bank and Building Society current and deposit accounts	256,190	4,500	2,118	262,808
Total cash funds	256,550	4,500	2,118	263,168

Other monetary assets	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Tax reclaim due from HMRC	4,106	488	-	4,594
Lettings	990		-	990

Investment assets	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Oikocredit BV	25,000		-	25,000

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	Unrestricted	6,937
Cooker Sept 2019	Unrestricted	2,962
Dishwasher. Purchased June 2008	Unrestricted	2,466
Church building and Mense – not owned by the charity		-

Liabilities

	Fund to which liability relates	Amount due
Gas charges for December 2024	Unrestricted	3,780
Christian Aid	Restricted	426
Harvest	Restricted	200
Photocopier charges	Unrestricted	49

Notes to the receipts and payments accounts

Amalgamation of charities

On 31st December 2023 Immanuel United Reformed Church (URC) merged with Highworth URC to form a single congregation under the new name, meeting in two buildings and a single registered charity, Highworth URC having previously been an excepted charity. By deed, all Highworth URC assets were transferred to Immanuel with Highworth URC. These accounts reflect this change by incorporating the financial results for both churches for 2024 and 2023.

Asset or investment sales

There were no asset or investment sales during the year

Transactions with trustees

No trustees received payment during 2024

Transactions with related parties

Name of the related party:	Rev. G Gleed
Relationship to charity:	Husband of trustee Mrs E Gleed
Description of the transaction:	Organists honorarium £2,640 (2023 £2,640)

Cash Funds at 31 December 2024

£

Unrestricted funds

General fund	186,310
Tithe fund	2,323
Memorial fund	56,786
Car fund	12,131
Unrestricted funds	256,550

Restricted funds

Tanner - Immanuel	696
Tanner - Ecumenical	390
World concerns emergency	1,635
Ministerial training	444
Harvest	200
Special appeals	426
Highworth	709
Restricted funds	4,500

Endowment funds

Deep Cap	2,118
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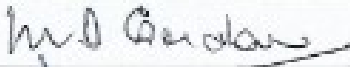
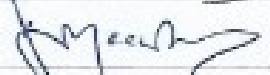
263,168

Signed on behalf of all the trustees

Signature

Print Name

Date of
approval

M GORDON
D E MCARTHUR

08/05/2025
8/5/2025

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

I report on the accounts of the Trust for the year ended 31 December 2024, 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.

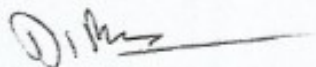
Independent examiner's statement

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: 15th March 2025



Immanuel with Highworth United Reformed Church

REGISTERED NO: 1130794

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Receipts and payments

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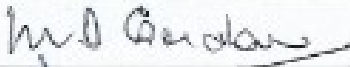
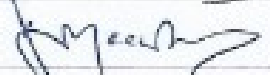
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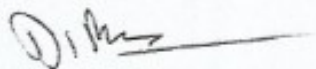
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