

ABBHEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales · Charity number 1132706

Details

Other names	ABBHEY URC ROMSEY
Status	Registered
Legal form	Previously excepted
Registered	2009-11-13
Register	View on the Charity Commission register

Contact

Address	6 Waterside Road Romsey SO51 7WF
Phone	01794502109
Email	abbeyurc@gmail.com
Website	www.abbeyurc.org.uk

Activities

Objects: 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 United Reformed Church.

Activities: Providing regular public worship for all the Christian faith Teaching the faith to all ages 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 or poverty Providing premises and resources for community groups and activities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£85,739	£123,501	-	-
2023-12-31	£139,560	£182,575	-	-
2022-12-31	£150,429	£96,719	-	-
2021-12-31	£75,169	£75,460	-	-
2020-12-31	£54,855	£83,126	-	-

Trustees

Name	Role	Appointed
Mike Perrott	Chair	2016-11-01
ANGELA DAPHNE BEVAN		2015-02-15
CAROLE MARGARET COX		2018-05-24
SARAH JANE BEAMAN		2018-06-03
Samuel Howard Coulson		2022-05-22
Sylvia Gaye Anderson-Lewis		2022-05-19
Wai Foong Chan		2023-06-04

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales - Charity number 1132706

Accounts

**ABBHEY UNITED REFORMED CHURCH,
ROMSEY CHARITY**

Registered No 1132706

**ANNUAL REPORT AND ACCOUNTS FOR
YEAR ENDED 31 DECEMBER 2024**

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

Annual Report and Accounts for the year ending 31 December 2024

Page 1 – Introduction

The accounts are presented in a format that follows the requirements of the accounting regulations introduced by the Financial Reporting Standard for Charities (SORP FRS 102) with an annual income of less than £250,000 and interpreted, as approved, for religious orders. The charity's trustees are responsible for the preparation of financial statements

Pages 2-6 – Trustees Annual Report

These pages contain the annual report of the Trustees, which cover the following aspects: Administration, Organisation structure, Objectives, Achievements and Financial Review.

Page 7 – Balance Sheet

This page shows the Church's assets and liabilities. The "tangible fixed assets", comprising the church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts

Page 8 – Statement of Financial Activities

This statement is a receipts and payments account and combines all of the Church's funds together. It shows separate columns for the General Funds, Designated Funds and Restricted Funds, all of which are shown in detail on the subsequent pages.

Page 9 – General Fund

The General Fund represents the funds that can be used for any purpose without restriction. 2024 income/expenditure is compared with that for the previous year.

Pages 10 & 11 – Designated Funds and Restricted Funds

The Suspense Fund is the only Designated Fund. It is the aggregate of bequests and large donations, which do not have any restrictions on their use. The Church is free to bring such resources back into the General Funds if so wished.

Restricted Funds are those that can only be used for the purpose specified at the time the funds were received. They include: the Communion Fund (set aside for the assistance of those in hardship and used at the discretion of the Minister of the Church), the TWW Fund (a bequest by a former organist of the Church for the replacement/refurbishment of the organ), the Organ Fund (also for the replacement/refurbishment of the organ).

Page 12 – Notes to the Accounts

These notes provide technical information about the basis of preparation of the accounts.

Page 13 – Report by the Independent Examiner

This independent examination of the accounts is a requirement of the Charities Act 2011. Whilst less comprehensive than an audit, it is designed to be suitable for an organisation of the Church's type and size.

Trustees Annual Report for year ended 31 December 2024

The trustees present the annual report and accounts for Abbey United Reformed Church for the year ended 31 December 2024.

Reference and Administration

Charity name Abbey United Reformed Church Romsey Charity

Charity Registration No. 1132706

Contact Address Abbey URC Romsey
The Abbey
Romsey
Hants SO51 8EL

www.abbeyurc.org.uk

email: revd.mike13@gmail.com

Trustees The list of all trustees who served during 2024 and during 2025 until the date of approval of this report in alphabetical order is as follows:-

Sylvia Anderson-Lewis
Sarah Beaman
Angela Bevan
Wai Chan
Howard Coulson
Carole Cox
Valerie Lloyd
Mike Perrott
Shirley Smith

Minister Mike Perrott

Independent Examiner Bell & Co. Chartered Accountants
Unit 1(c)
Chickenhall Lane
Eastleigh
Hants.
SO50 6PQ

Bankers Nat West Bank plc and CAF Bank Ltd
6, Market Place 25, Kings Hill Avenue
Romsey Kings Hill
Hants West Mailing
SO51 8YS Kent
ME194JQ

Structure, Governance and Management Governing Document

The church is administered in accordance with the Governing Document issued by the United Reformed Church.

Recruitment and Appointment of Trustees

Serving Elders and the Minister are the Charity Trustees. Elders are members of the church who have been chosen to serve because they have appropriate gifts and skills. They are elected by Church Meeting and normally serve between one to three years after which they may seek re-election.

Organisational Structure

All attendees of the church constitute the Church Meeting which meets five times each year. Only church members may vote at the Church Meeting but non-members are welcome to attend. Church Meeting lays down the procedures to be followed, which conform to the Scheme of Union of the United Reformed Church.

The day to day running of the charity is delegated to the Elders Meeting. The Elders' Meeting is normally chaired by the Minister and generally meets monthly. The Elders Meeting is responsible for the spiritual affairs within the church as well as day to day operational matters and pastoral oversight of the congregation.

Most affairs are delegated to their respective Committees which meet as required and report back to the Elders' meeting who consider decisions as requested. Abbey United Reformed Church, Romsey operates in Hampshire.

Objectives and Activities

The objective 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 United Reformed Church and has regard to the Charity's Commission's guidance on public benefit. The Charity provides regular public worship for all, promoting the Christian faith, teaching the faith to all ages, it offers training, nurture and activities for children and young people. It serves the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty. It provides premises and resources for community groups and activities.

Achievements and Performance

The church has been presented with some interesting challenges in 2024, not least with maintaining our buildings as well as trying to reach out to new people, whilst also supporting existing charities with whom we have long established relationships. It also saw an exciting change as we linked with five other churches to form the Southern Fellowship Group of Wessex URC Synod.

Along with Abbey United Reformed Church and our sister church at Braishfield with whom we shared a Minister, the Southern Fellowship Group consists of Avenue St Andrews, Bitterne, Bitterne Park and Isaac Watts United Reformed Churches, all in the Southampton area. These six churches are able to combine some of their resources and share between them two full time Ministers.

We continued to hold our weekly Sunday morning services of worship, the first Sunday morning of the month also offering the sacrament of Holy Communion to all believers. The first Sunday evening of each month usually sees a Bible Study on zoom which offers the opportunity to all Southern Fellowship Group to explore further the Gospel text set for the day. These Bible Studies were also held weekly throughout the seasons of Lent and Advent.

In addition to the Christian festival celebrations, special Sunday morning services held during the year have included our Rededication service giving members an opportunity to renew their commitment to our Lord and the church fellowship, our Community Awareness Service which focused on the work of a local cancer support charity, Jane Scarth House, hosting the annual Battle of Britain Service with the local RAF Association and Air Cadets, celebrating Harvest Festival with donated goods being given to the Romsey Community Pantry, a special service learning about the work of the URC Commitment for Life project, and our Toy Service at which members brought new toys for collection by Southampton Social Services for distribution on Christmas Day.

Other special services included hosting a Service of Remembering for the local Dementia Support Group, our annual All Souls service to which invitations were sent to the recently bereaved known to the church and uniting with the other members of the Southern Fellowship Group at Avenue St Andrews Church to bless the formation of the Group. Our traditional Christmas Candlelight Service was held on Saturday evening before Christmas, and again attracted families, including young children. The 362th Anniversary of the church was celebrated by a short walk to Romsey Abbey after our morning worship where, together with members of Romsey Abbey, we offered a short service of Thanksgiving at the grave of our founding Minister Revd Thomas Warren.

Links continued with the wider community and local charities with occasional updates about their work being included in church magazine articles. The church Table Tennis group also continued to welcome local sufferers of Dementia and their carers as well as church friends amongst its fellowship.

Within the wider Christian fellowship we shared in events organised by Churches Together in Romsey where the seven churches of the town united in acts of worship during the Week of Prayer for Christian Unity, the World Day of Prayer, Good Friday Open Air Act of Witness and the town's annual Remembrance Day commemorations in Romsey Abbey and Romsey Memorial Park. Participation in the quarterly meetings of Churches Together in Romsey and the monthly meetings of its churches' worship leaders offered opportunities for exploring joint working opportunities within the town as well as hearing from speakers of other organisations. The churches also joined together to provide a seasonal choir to sing hymns at local Care Homes and Nursing homes during Easter, Harvest and Christmas.

Support for national and international work was given through Christian Aid as the church joined with four other local churches to each host a lunch during the period of Lent, the proceeds from which were donated to Christian Aid. In addition, proceeds from coffee after Sunday services and members' collection jars were given to the United Reformed Church Commitment for Life project which works closely with Christian Aid.

A basket was permanently available at the back of church for members to leave goods which were then given to Romsey Food Bank and Community Pantry. Collection receptacles were available for used postage stamps for the Wessex Cancer Trust and for foreign currency coins passed to the Children's Society as part of their fundraising efforts. Envelopes were also provided for members to send their used printer cartridges for recycling and fund raising by The Muscular Dystrophy Society

During November friends collected toiletries and treats for Amber, a charity working with women working on the streets and in sex clubs of Southampton. These were collected by a member of Amber during our service at the start of Advent who told us how the demand for their services had expanded and our gifts were so welcomed.

At the end of the year the church launched "Chill Out Tuesdays", an evening social event aimed at those working during the day who are lonely and seeking companionship. These people may be new to the area or in a changed domestic situation which reduces their circle of friends. This supplemented the weekly Warm Welcome Coffee mornings offered from Abbey Hall Lounge.

The church has been used to host concerts by local groups, as well as the Romsey Chamber Music Festival. Many of these groups give their time free of charge and donate the proceeds of their concert to worthy causes. In addition, Abbey Hall and Abbey Hall Lounge is well used by approximately 20 local groups offering activities covering drama, music, and health as well as family parties and art exhibitions.

Our church buildings have presented problems, with reserves continuing to be used for repairs and maintenance, although the worship and outreach of the church have not been affected by these repairs.

The church continued to offer facilities for baptisms, weddings and funerals. Our application to hold Single Sex Marriages was accepted, further enhancing the opportunities to demonstrate our belief that all are welcome. In total one child was baptised, one couple were married and three funerals were held in the church, with the Minister taking other funerals at the local crematorium.

Some members of the church are designated as Church Friends, these being encouraged to maintain contact with people within the fellowship. The Minister and other designated members also visited those in Care Homes or who were housebound, often taking them flowers on behalf of the church fellowship. Christmas and Easter cards were sent to friends no longer able to attend church activities so that they knew they are not forgotten. Our BALM Group continued to meet each month to offer comfort to bereaved people trying to adjust after the loss of a loved one whilst older members enjoyed an opportunity to chat and reminisce during our Annual Afternoon Tea.

Looking at the provision for youth, our Youth Forum considered ways in which we could provide Christian education to children and young people. There being no regular attenders to worship under the age of 21 a Carnival of Animals Drama workshop for 4 - 12 year olds was held during the annual Beggars Fair and two Puppet Shows were held, performances being given by a local Methodist church puppeteers Group.

The church continues to look at its worship opportunities and is considering expanding its services of worship to meet the needs of a changing, increasingly secular society, as well as looking at its outreach to meet their social needs.

Financial Review

The principal source of income is offerings made at church and offerings made by standing order by church members and church attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the small donations scheme (GASDS). There is also income from letting the church and church hall.

Total income for the year was £85,740 a reduction of £ 53,820 from 2023. In 2023, the church received a maintenance grant of £55,590 from Wessex Synod.

Outgoings decreased from £182,575 in 2023 to £123,501 in 2024, a reduction of £59,074 mainly due to the net cost of property repairs in 2023.

Reserves Policy

We would normally have aimed to have one year's running costs in reserve but the large legacies we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 and the £92,597 cost of repairs in 2023 highlight the need to make provision for future large outlays on our old buildings so the current level of reserves is justified by the obligation we have to maintain and repair the old buildings as well as the running costs to achieve the objectives of the church. We are currently awaiting estimates for the cost of necessary repairs to our buildings.

In 2024 the General Fund reduced by £14,763. The Designated Fund reduced by £21,489 again due mainly to the cost of buildings maintenance, The Restricted Funds reduced by £1,535 principally due to repair costs of the church organ.

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

Signature:

Full Name: Reverend Mike Perrott MA

Position: Minister & Chairman of Trustees

Date: 1st June 2025

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2024

2023 £	STATEMENT OF ASSETS & LIABILITIES	2024 £
	Cash Funds	
20,398.93	National Westminster Current Account	8,426.57
10,548.77	National Westminster Reserve Account	2,614.05
1,279.36	CAF current account	3,809.21
50,012.95	CAF Gold savings account	48,205.74
82,240.01	Total Cash Funds	63,055.57
	Investments	
27,953.73	M&G Charifund at Cost	27,953.73
(48,676.34)	Market value at 31December	
40,967.22	CCLA COIF Ethical Investment at Cost	40,967.22
(45,801.18)	Market value at 31 December	
68,920.95	Total Investments	68,920.95
	Creditors	
	Wedding advanced payment	(275.00)
(386.50)	Magazine Advance Payments	(513.50)
(335.00)	Synod VAT repayment	
(721.50)	Total Creditors	(788.50)
	Debtors	
18,510.10	Total VAT recovery	
18,510.10	Total Debtors	0.00
168,949.56	NET ASSETS REPRESENTING	131,188.02
45,525.55	General Funds	30,762.82
108,120.48	Designated Funds	86,657.09
15,303.53	Restricted Funds	13,768.11
168,949.56		131,188.02

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

FINANCIAL STATEMENT FOR 2024

2023 Total Funds £		2024 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
INCOMING RESOURCES					
38,540.75	Offerings including Gift Aid	37,619.91	37,619.91		
9,510.86	Grants & Donations incl. Gift Aid	14,387.51	8,436.17	5,951.34	
18,452.02	Use of Premises	21,329.24	21,329.24		
2,576.12	Fundraising	3,976.91	3,976.91		
1,654.87	Collections for Others incl. Gift Aid				1,527.52
1,647.88	Manse maintenance grant	1,527.52			
55,590.50	Church maintenance grant				
	Insurance claim				
8,955.56	Gain from sale of Charifund and CCLA units				
	Braishfield ministerial 2020-23	3,684.00	3,684.00		
	Pilot's account closure	227.22	227.22		
2,632.28	Interest & dividends	2,987.51	707.64	1,978.89	300.98
139,560.84	Total Incoming resources	85,739.82	75,981.09	7,930.23	1,828.50
RESOURCES USED					
42,636.00	Ministry & Mission Contributions	42,636.00	42,636.00		
2,737.41	Other Ministerial	2,883.15	2,726.75		156.40
126,484.76	Premises Costs less VAT recovered	64,726.07	38,452.45	26,273.62	
6,922.31	Other Expenses	9,248.62	6,128.62	3,120.00	
2,054.87	Donations to Charities	2,327.52	800.00		1,527.52
1,740.00	Piano & Organ	1,680.00			1,680.00
182,575.35	Total Resources Used	123,501.36	90,743.82	29,393.62	3,363.92
(43,014.51)	Net Incoming / (outgoing) before Transfers	(37,761.54)	(14,762.73)	(21,463.39)	(1,535.42)
Transfers					
(43,014.51)	Net Incoming/(outgoing)	(37,751.54)	(14,762.73)	(21,463.39)	(1,535.42)
211,964.07	Balances at beginning of year	168,949.56	45,525.55	108,120.48	15,303.53
168,949.56	Balances at end of Year	131,188.02	30,762.82	86,657.09	13,768.11

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

GENERAL FUND

**INCOMING
RESOURCES**

RESOURCES USED

	2023	2024		2023	2024
	£	£		£	£
Offerings			Ministry		
Envelopes	3,470.00	3,172.00	M&M	42,636.00	42,636.00
Standing Orders	25,683.00	25,868.00	General Ministry	906.92	1,149.20
Loose Cash	2,164.45	1,435.09	Travel	1,493.85	1,577.55
Income Tax recovered	7,223.30	7,144.82			
			Premises Costs		
Donations			Manse Utilities	1,032.87	1,281.42
Individual & Community	7,855.86	7,101.33	Manse Council tax	2,864.54	3,001.96
Wedding & Funerals	1,655.00	1,334.84	Manse maintenance	1,671.37	0.00
			Church Utilities	3,792.90	5,640.48
Hall Lettings	18,452.02	21,329.24	Church Insurance	5,771.01	6,889.49
			Church Maintenance	3,257.85	4,574.96
Fundraising			Hall Utilities	4,016.20	5,549.63
Magazine	579.56	708.58	Hall Insurance	1,231.68	1,161.48
Other fundraising	1,996.56	3,268.33	Hall Maintenance	4,710.57	3,374.13
			Caretaking	3,666.00	4,047.00
Other			1 Abbey Water Utilities	718.77	604.87
Manse maintenance grant	1,647.88		1 Abbey Water Insurance	988.70	1,324.81
Insurance claim			1 Abbey Water Maintenance	165.00	1,002.22
Gain from sale of Charifund & CCLA units	1,876.89				
Braishfield Ministerial expenses 2020-23		3684.00	Other Expenses		
Pilots account closure		227.22	Music	3,089.35	2,448.72
			Magazine (printing & electronic)	1,262.63	1,220.45
Interest & Dividends	551.67	707.64	Administration & Other	2,570.33	2,459.45
			Charity Donations	400.00	800.00
Total Incoming Resources	73,156.19	75,981.09	Total Resources Used	86,246.54	90,743.82
Deduct total resources used	86,246.54	90,743.82			
Net incoming/(outgoing) before transfers	(13,090.35)	(14,762.73)			
Transfers					
Net Incoming/(outgoing)	(13,090.35)	(14,762.73)			
Balance in General Reserve Fund at beginning of year	58,615.90	45,525.55			
Balance in General Reserve Fund at end of year	45,525.55	30,762.82			

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

DESIGNATED FUND

2023		2024
Suspense Fund		Suspense Fund
£		£
	INCOMING RESOURCES	
	Legacies & Donations	5,951.34
55,590.50	Synod Grants less VAT recovered	
6,328.92	Gain from sale of Charifund & CCLA Units	
1,860.24	Interest & Dividends	1,978.89
63,779.66	Total Incoming resources	7,930.23
	RESOURCES USED	
	Pigeon guano removal	1,314.00
92,160.50	Church ceiling/roof refurbishment less VAT	2,781.30
436.80	Curtains	595.00
	Church organ pipe refurbishment	5,400.00
	Hall kitchen dishwasher	3,120.00
	1 Abbey Water damp work and decoration	16,183.32
92,597.30	Total Resources Used	29,393.62
(28,817.60)	Net Incoming / (outgoing)	(21,463.39)
	Transfers	
(28,817.60)	Net Incoming / (Outgoing)	(21,463.39)
136,938.12	Balances at beginning of year	108,120.48
108,120.48	Balances at end of year	86,657.09

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

RESTRICTED FUNDS

2023		2024			
Restricted		Restricted	Communion	TWW Bequest Fund	Organ
Funds		Funds	Fund	Fund	Fund
£		£	£	£	£
INCOMING RESOURCES					
1,654.87	Collections for Others inc. Gift Aid	1,527.52	1,527.52		
	Donations				
749.75	Gain from sale of Charifund & CCLA Units				
220.37	Interest & dividends	300.98	15.69	240.81	44.48
2,624.99	Total Incoming resources	1,828.50	1,543.21	240.81	44.48
RESOURCES USED					
170.05	Other Ministerial	39.00	39.00		
166.59	Pastoral flowers (net)	117.40	117.40		
1,740.00	Piano/Organ	1,680.00			1,680.00
1,654.87	Charity Donations inc gift aid	1,527.52	1,527.52		
3,731.51	Total Resources Used	3,363.92	1,683.92	0.00	1,680.00
(1,106.52)	Net Incoming / (outgoing) resources before Transfers	(1,535.42)	(140.71)	240.81	(1,635.52)
	Transfers				
(1,106.52)	Net Incoming/(Outgoing) Resources	(1,535.42)	(140.71)	240.81	(1,635.52)
16,410.05	Balances at beginning of Year (inc, piano funds)	15,303.53	536.52	12,405.64	2,361.37
15,303.53	Balances at end of Year	13,768.91	395.81	12,646.45	725.85

ABBHEY UNITED REFORMED CHURCH ROMSEY CHARITY

Notes to the Accounts

Note 1 – Accounting Policies

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

1. Classification of Funds

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

2. Tangible Fixed Assets

The Church, hall, manse and caretaker’s residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

3. Investments

Investments are shown at cost and market value at 31st December.

4. Income and Expenditure

Income is included as cash when received.

Expenditure is recorded when payment is made.

5. Legacies/Donations

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Report of the Independent Examiner to the Trustees of ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

We report on the financial statements of the Charity for the year to 31st December 2024 as set out on pages 7 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

Basis of independent examiners report

Our 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 seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bell & Co Chartered Accountants

Date: 25.03.2025

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales - Charity number 1132706

Accounts

**ABBHEY UNITED REFORMED CHURCH,
ROMSEY CHARITY**

Registered No 1132706

**ANNUAL REPORT AND ACCOUNTS FOR
YEAR ENDED 31 DECEMBER 2023**

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Pages 10 & 11 – Designated Funds and Restricted Funds

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Restricted Funds are those that can only be used for the purpose specified at the time the funds were received. They include: the Communion Fund (set aside for the assistance of those in hardship and used at the discretion of the Minister of the Church), the TWW Fund (a bequest by a former organist of the Church for the replacement/refurbishment of the organ), the Organ Fund (also for the replacement/refurbishment of the organ).

Page 12 – Notes to the Accounts

These notes provide technical information about the basis of preparation of the accounts.

Page 13 – Report by the Independent Examiner

This independent examination of the accounts is a requirement of the Charities Act 2011. Whilst less comprehensive than an audit, it is designed to be suitable for an organisation of the Church's type and size.

Trustees Annual Report for year ended 31 December 2023

The trustees present the annual report and accounts for Abbey United Reformed Church for the year ended 31 December 2023.

Reference and Administration

Charity name Abbey United Reformed Church Romsey Charity

Charity Registration No. 1132706

Contact Address Abbey URC Romsey
The Abbey
Romsey
Hants SO51 8EL

www.abbeyurc.org.uk

email: revd.mike13@gmail.com

Trustees The list of all trustees who served during 2023 and during 2024 until the date of approval of this report in alphabetical order is as follows:-

Sylvia Anderson-Lewis
Sarah Beaman
Angela Bevan
Wai Chan
Gillian Coates
Howard Coulson
Carole Cox
Derek Hiscocks
Valerie Lloyd
Mike Perrott
Shirley Smith

Minister Mike Perrott

Independent Examiner Bell & Co. Chartered Accountants
Unit 1(c)
Chickenhall Lane
Eastleigh
Hants.
SO50 6PQ

Bankers Nat West Bank plc
6, Market Place
Romsey
Hants
SO51 8YS

Structure, Governance and Management Governing Document

The church is administered in accordance with the Governing Document issued by the United Reformed Church.

Recruitment and Appointment of Trustees

Serving Elders and the Minister are the Charity Trustees. Elders are members of the church who have been chosen to serve because they have appropriate gifts and skills. They are elected by Church Meeting and normally serve between one to three years after which they may seek re-election.

Organisational Structure

All attendees of the church constitute the Church Meeting which meets five times each year. Only church members may vote at the Church Meeting but non-members are welcome to attend. Church Meeting lays down the procedures to be followed, which conform to the Scheme of Union of the United Reformed Church.

The day to day running of the charity is delegated to the Elders Meeting. The Elders' Meeting is normally chaired by the Minister and generally meets monthly. The Elders Meeting is responsible for the spiritual affairs within the church as well as day to day operational matters and pastoral oversight of the congregation.

Most affairs are delegated to their respective Committees which meet as required and report back to the Elders' meeting who consider decisions as requested. Abbey United Reformed Church, Romsey operates in Hampshire.

Objectives and Activities

The objective 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 United Reformed Church and has regard to the Charity's Commission's guidance on public benefit. The Charity provides regular public worship for all, promoting the Christian faith, teaching the faith to all ages, it offers training, nurture and activities for children and young people. It serves the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty. It provides premises and resources for community groups and activities.

Achievements and Performance

The church has been presented with some interesting challenges in 2023, not least with maintaining our buildings as well as trying to reach out to new people, whilst also supporting existing charities with whom we have long established relationships.

We continue to hold our weekly Sunday morning services of worship, the first Sunday morning of the month also offering the sacrament of Holy Communion to all believers. The first Sunday evening of each month usually sees the Minister leading a Bible Study on zoom which offers the opportunity to explore further the Gospel text used during the morning service. These Bible Studies are also held through Lent and Advent.

A further opportunity for worship and receiving Communion is offered on the third Thursday of each month in the comfort of our Lounge. Some members find the seating and more informal atmosphere of this 30 minute service more comfortable than the pews and longer Sunday services in the church.

In addition to the Christian festival celebrations, special Sunday morning services held during the year have included our Rededication service giving members an opportunity to renew their commitment to our Lord and the church fellowship, our Community Awareness Service which focused on the work of a local youth charity, George's Trust, hosting the annual Battle of Britain Service with the local RAF Association, celebrating Harvest Festival with donated goods being given to the Romsey Community Pantry, a special service learning about the work of the URC Commitment for Life project, our Toy Service at which members brought new toys for collection by Southampton Social Services for distribution on Christmas Day, and Prison Sunday service at which the Chaplain from HMP Winchester spoke about his work.

Other special services included hosting a Service of Remembering for the local Dementia Support Group, our annual All Souls service to which invitations were sent to the recently bereaved known to the church, the closing service for Romsey Festival 2023 and an Advent Carol Service supported by members of the Hampshire School Teachers Choir. We also experimented with changing our Christmas Candlelight Service from Sunday evening to the Saturday evening before Christmas and this proved popular with more families attending.

Other links with the wider community and charities included adopting a quarterly charity bringing information about its work through church displays and church magazine articles, these being George's Trust, Christian Aid, the local Oasis Christian Bookshop and the Fellowship of Reconciliation. The church Table Tennis group also continued to welcome local sufferers of Dementia and their carers.

Other support for Christian Aid included joining with five local churches in hosting one of the Lent Lunches, six churches each hosting a lunch during the period of Lent, the proceeds from which were donated to Christian Aid; and holding a Book Sale for their funds. In addition, proceeds from coffee after services and members' collection jars were given to Commitment for Life who works closely with Christian Aid.

A basket was permanently available at the back of church for members to leave goods which were then given to Romsey Food Bank and Community Pantry. In addition, collection receptacles were available for used postage stamps for the Wessex Cancer Trust and for foreign currency coins passed to the Children's Society as part of their fundraising efforts.

During November friends collected toiletries and treats for Amber, a charity working with women working on the streets and in sex clubs of Southampton. These were collected by a member of Amber during our service at the start of Advent who told us how the demand for their services had expanded and our gifts were so welcomed.

The church has been used for events in both the Romsey Festival and the Romsey Chamber Music Festivals as well as hosting concerts by local groups. Many of these groups give their time free of charge and donated the proceeds of their concert to worthy causes.

Our church buildings have presented problems, with a significant amount of reserves being used to repairs to a leak in the church roof. This has meant other works have been placed on hold until these works were completed. However, we have been pleased that the weekly meetings of Alcoholics Anonymous and the monthly meetings of Romsey branch of Amnesty International were not affected by these works and continued throughout the year in our hall and Lounge, as

have regular hirers offering a range of activities from drama, music, and health as well as family parties and art exhibitions.

The church continued to offer facilities for baptisms, weddings and funerals. Unfortunately, several of these were cancelled due to the scaffolding in the church with couples deciding to seek alternative venues. In total five children were baptised, two couples were married and two funerals were held in the church, with the Minister taking other funerals at the newly opened local crematorium. As part of the “all welcoming” policy of the church, the church decided to register to hold Same Sex marriages with registration being expected in early 2024.

Some members of the church are designated as Church Friends, these being encouraged to maintain contact with people within the fellowship. The Minister and other designated members also visited those in Care Homes or were housebound, often taking them flowers on behalf of the church fellowship. Christmas and Easter cards were sent to friends no longer able to attend church activities so that they knew they are not forgotten. Our BALM Group continued to meet each month to offer comfort to bereaved people trying to adjust after the loss of a loved one whilst older members enjoyed an opportunity to chat and reminisce during our Annual Over Nineties Tea.

Looking at the provision for youth, the congregation continued to support the fund-raising efforts for one of its youth members to enable him to attend the Scouts international Jamboree in South Korea. With only a few young people in the fellowship they were also encouraged to join in wider URC Synod events, whilst being offered weekly opportunities to meet and discuss issues relating their Christian faith within today’s society.

In an endeavour to seek to meet the needs of younger children and their families a weekly Coffee Morning was started offering a Warm Space to young parents and relatives after they had taken their children to school. A Christmas Storytime was also held, and it is hoped to develop these more in 2024.

2023 saw the national United Reformed Church look at its distribution of Ministers throughout the denomination. For Romsey this will see a change in Ministerial leadership from sharing one Minister with our sister church in Braishfield to sharing two Ministers with churches in Braishfield, plus three other churches in Southampton. This will offer new and exciting opportunities for working together across a wider area in the future.

Financial Review

The principal source of income is offerings made at church and offerings by standing order made by church members and attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the small donations scheme (GASDS). There is also income from letting out the church and church hall.

Total income for the year was £139,561, a decrease of £10,868 from 2022. In 2022, there was a bequest of £50,000, a donation of £20,000 and insurance receipt of over £9,000 for loss of income from letting the church and hall in 2020 and 2021 due to Covid 19. In 2023, Wessex Synod made a grant of £55,590 towards the cost of repairs to the church roof and ceiling.

Outgoings increased from £96,719 in 2022 to £182,574 in 2023. The main reason was the £92,161 cost of repairs to the church roof and ceiling.

Net fund balances at the end of 2023 were £168,950, a reduction of £43,014 from the £211,964 at the end of 2022. As explained above the main reason for the reduction was the church’s £36,570 contribution to the cost of church roof and ceiling repairs offset in part by profit from asset sales.

Reserves Policy

We would normally have aimed to have one year's running costs in reserve but the large legacies we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 and the £92,597 cost of repairs in 2023 highlight the need to make provision for future large outlays on our old buildings so the current level of reserves is justified by the obligation we have to maintain and repair the old buildings as well as the running costs to achieve the objectives of the church. We are currently awaiting estimates for the cost of necessary repairs to all four buildings.

In 2023 the General Fund reduced by £13,090. The Designated Fund reduced by £28,818 mainly being the net cost of the church roof and ceiling repairs and the Synod grant less a gain on sale of investments of £6,329

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

Signature:

Full Name: Reverend Mike Perrott MA

Position: Minister & Chairman of Trustees

Date: 22nd May 2024

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2023

2022 £	STATEMENT OF ASSETS & LIABILITIES	2023 £
	Cash Funds	
53,685.32	National Savings	0.00
21,292.84	National Westminster Current Account	20,398.93
31,152.06	National Westminster Reserve Account	10,548.77
4,331.78	CAF current account	1,279.36
	CAF Gold savings account	50,012.95
110,462.00	Total Cash Funds	82,240.01
	Investments	
39,965.39	M&G Charifund at Cost	27,953.73
(67,155.09)	Market value at 31 December	(48,676.34)
60,000.00	CCLA COIF Ethical Investment at Cost	40,967.22
(61,080.45)	Market value at 31 December	(45,801.18)
99,965.39	Total Investments	68,920.95
	Creditors	
(261.00)	Magazine Advance Payments	(386.50)
	Synod VAT repayment	(335.00)
(261.00)	Total Creditors	(721.50)
	Debtors	
730.90	Donations	
1066.78	Electricity refund	
	Total VAT recovery	18,510.10
1,797.68	Total Debtors	18,510.10
211,964.07	NET ASSETS REPRESENTING	168,949.56
58,615.90	General Funds	45,525.55
136,938.12	Designated Funds	108,120.48
16,410.05	Restricted Funds	15,303.53
211,964.07		168,949.56

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

FINANCIAL STATEMENT FOR 2023

2022 Total Funds £		2023 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
INCOMING RESOURCES					
39,662.16	Offerings including Gift Aid	38,540.75	38,540.75		
78,958.87	Grants & Donations incl. Gift Aid	9,510.86	9,510.86		
15,675.36	Use of Premises	18,452.02	18,452.02		
3,306.93	Fundraising	2,576.12	2,576.12		
2,321.08	Collections for Others incl. Gift Aid	1,654.87			1,654.87
	Manse maintenance grant	1,647.88	1,647.88		
	Church maintenance grant	55,590.50		55,590.50	
9,251.27	Insurance claim				
	Gain from sale of Charifund and CCLA units	8,955.56	1,876.89	6,328.92	749.75
1,253.69	Interest & dividends	2,632.28	551.67	1,860.24	220.37
150,429.36	Total Incoming resources	139,560.84	73,156.19	63,779.66	2,624.99
RESOURCES USED					
42,636.00	Ministry & Mission Contributions	42,636.00	42,636.00		
3,079.47	Other Ministerial	2,737.41	2,400.77		336.64
36,291.89	Premises Costs less VAT recovered	126,484.76	33,887.46	92,597.30	
5,646.26	Other Expenses	6,922.31	6,922.31		
2,921.08	Donations to Charities	2,054.87	400.00		1,654.87
6,144.40	Piano & Organ	1,740.00			1,740.00
96,719.10	Total Resources Used	182,575.35	86,246.54	92,597.30	3,731.51
53,710.26	Net Incoming / (outgoing) before Transfers	(43,014.51)	(13,090.35)	(28,817.64)	(1,106.52)
Transfers					
53,710.26	Net Incoming/(outgoing)	(43,014.51)	(13,090.35)	(28,817.64)	(1,106.52)
158,253.81	Balances at beginning of year	211,964.07	58,615.90	136,938.12	16,410.05
211,964.07	Balances at end of Year	168,949.56	45,525.55	108,120.48	15,303.53

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

GENERAL FUND

**INCOMING
RESOURCES**

	2022	2023
	£	£
Offerings		
Envelopes	4,104.00	3,470.00
Standing Orders	25,763.07	25,683.00
Loose Cash	2,026.19	2,164.45
Income Tax recovered	7,768.90	7,223.30
Donations		
Individual & Community	7,480.87	7,855.86
Wedding & Funerals	1,478.00	1,655.00
Hall Lettings	15,675.36	18,452.02
Fundraising		
Magazine	780.98	579.56
Other fundraising	2,525.95	1,996.56
Other		
Manse maintenance grant		1,647.88
Insurance claim	9,251.27	
Gain from sale of Charifund & CCLA units		1,876.89
Interest & Dividends	295.36	551.67
Total Incoming Resources	77,149.95	73,156.19
Deduct total resources used	86,750.31	86,246.54
Net incoming/(outgoing) before transfers	(9,600.36)	(13,090.35)
Transfer from:		
Designated Funds	60,000.00	
Restricted Funds		
Total Transfers	60,000.00	
Net Incoming/(outgoing)	50,399.64	(13,090.35)
Balance in General Reserve Fund at beginning of year	8,216.26	58,615.90
Balance in General Reserve Fund at end of year	58,615.90	45,525.55

RESOURCES USED

	2022	2023
	£	£
Ministry		
M&M	42,636.00	42,636.00
General Ministry	1,169.36	906.92
Travel	1,531.80	1,493.85
Premises Costs		
Manse Utilities	1,446.97	1,032.87
Manse Council tax	2,511.44	2,864.54
Manse maintenance	0.00	1,671.37
Church Utilities	3,418.97	3,792.90
Church Insurance	4,983.36	5,771.01
Church Maintenance	3,139.45	3,257.85
Hall Utilities	3,869.50	4,016.20
Hall Insurance	1,063.57	1,231.68
Hall Maintenance	2,893.46	4,710.57
Caretaking	3,300.00	3,666.00
1 Abbey Water Utilities	606.78	718.77
1 Abbey Water Insurance	1,101.56	988.70
1 Abbey Water Maintenance	6,831.83	165.00
Other Expenses		
Music	2,369.11	3,089.35
Magazine (printing & electronic)	1,067.50	1,262.63
Administration & Other	2,209.65	2,570.33
Charity Donations	600.00	400.00
Total Resources Used	86,750.31	86,246.54

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

DESIGNATED FUND

2022		2023
Suspense Fund £		Suspense Fund £
	INCOMING RESOURCES	
70,000.00	Legacies & Donations	
	Synod Grants less VAT recovered	55,590.50
	Gain from sale of Charifund & CCLA Units	6,328.92
849.75	Interest & Dividends	1,860.24
70,849.75	Total Incoming resources	63,779.66
	RESOURCES USED	
	Church ceiling refurbishment less VAT	92,160.50
	Curtain material	436.80
1,125.00	Church organ pipe refurbishment	
1,125.00	Total Resources Used	92,597.30
69,724.75	Net Incoming / (outgoing) before Transfers	(28,817.60)
60,000.00	Transfers	
9,724.75	Net Incoming / (Outgoing)	(28,817.60)
127,213.37	Balances at beginning of year	136,938.12
136,938.12	Balances at end of year	108,120.48

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

RESTRICTED FUNDS

2022		2023			
Restricted		Restricted	Communion	TWW Bequest Fund	Organ
Funds		Funds	Fund	Fund	Fund
£		£	£	£	£
INCOMING RESOURCES					
2,321.08	Collections for Others inc. Gift Aid	1,654.87	1,654.87		
0.00	Donations				
0.00	Gain from sale of Charifund & CCLA Units	749.75	48.98	569.15	131.62
108.58	Interest & dividends	220.37	14.39	167.29	38.69
2,429.66	Total Incoming resources	2,624.99	1,718.24	736.44	170.31
RESOURCES USED					
195.93	Other Ministerial	170.05	170.05		
182.38	Pastoral flowers (net)	166.59	166.59		
6,144.40	Piano/Organ	1,740.00			1,740.00
2,321.08	Charity Donations inc gift aid	1,654.87	1,654.87		
8,843.79	Total Resources Used	3,731.51	1,991.51	0.00	1,740.00
(6,414.13)	Net Incoming / (outgoing) resources before Transfers	(1,106.52)	(273.27)	736.44	(1,569.69)
	Transfers				
(6,414.13)	Net Incoming/(Outgoing) Resources	(1,106.52)	(273.27)	736.44	(1,569.69)
22,824.18	Balances at beginning of Year (inc, piano funds)	16,410.05	809.70	11,669.20	3,931.06
16,410.05	Balances at end of Year	15,303.53	536.52	12,405.64	2,361.37

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Notes to the Accounts

Note 1 – Accounting Policies

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

1. Classification of Funds

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

2. Tangible Fixed Assets

The Church, hall, manse and caretaker’s residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

3. Investments

Investments are shown at cost and market value at 31st December.

4. Income and Expenditure

Income is included as cash when received.

Expenditure is recorded when payment is made.

5. Legacies/Donations

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

Report of the Independent Examiner to the Trustees of ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

We report on the financial statements of the Charity for the year to 31st December 2023 as set out on pages 6 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

Basis of independent examiners report

Our 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 seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bell & Co Chartered Accountants

Date: 19th March 2024

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales - Charity number 1132706

Accounts

**ABBHEY UNITED REFORMED CHURCH,
ROMSEY CHARITY**

Registered No 1132706

**ANNUAL REPORT AND ACCOUNTS FOR
YEAR ENDED 31 DECEMBER 2022**

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

Annual Report and Accounts for the year ending 31 December 2022

Page 1 – Introduction

The accounts are presented in a format that follows the requirements of the accounting regulations introduced by the Financial Reporting Standard for Charities (SORP FRS 102) with an annual income of less than £250,000 and interpreted, as approved, for religious orders. The charity's trustees are responsible for the preparation of financial statements

Pages 2-5 – Trustees Annual Report

These pages contain the annual report of the Trustees, which cover the following aspects: Administration, Organisation structure, Objectives, Achievements and Financial Review.

Page 6 – Balance Sheet

This page shows the Church's assets and liabilities. The "tangible fixed assets", comprising the church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts

Page 7 – Statement of Financial Activities

This statement is a receipts and payments account and combines all of the Church's funds together. It shows separate columns for the General Funds, Designated Funds and Restricted Funds, all of which are shown in detail on the subsequent pages.

Page 8 – General Fund

The General Fund represents the funds that can be used for any purpose without restriction. 2022 income/expenditure is compared with that for the previous year.

Pages 9 & 10 – Designated Funds and Restricted Funds

The Suspense Fund is the only Designated Fund. It is the aggregate of bequests and large donations, which do not have any restrictions on their use. The Church is free to bring such resources back into the General Funds if so wished.

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Trustees Annual Report for year ended 31 December 2021

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Reference and Administration

Charity name Abbey United Reformed Church Romsey Charity

Charity Registration No. 1132706

Contact Address Abbey URC Romsey
The Abbey
Romsey
Hants SO51 8EL

www.abbeyurc.org.uk

email: revd.mike13@gmail.com

Trustees The list of all trustees who served during 2020 and during 2021 until the date of approval of this report in alphabetical order is as follows:-

Sarah Beaman
Angela Bevan
Gillian Coates
Howard Coulson
Carole Cox
Derek Hiscocks
Sylvia Anderson-Lewis
Mike Perrott
Shirley Smith

Minister Mike Perrott

Independent Examiner Bell & Co. Chartered Accountants
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Achievements and Performance

Life gradually began to establish a new "normal" as the restrictions of Coronavirus were gradually eased and finally lifted, although the changing way of life and loss of members due to the virus meant that we were not able to restore all activities previously held.

Sunday worship is only now held in the church on Sunday mornings, the first Sunday service each month also offering the sacrament of Holy Communion, although a Bible Study is held on zoom on the first Sunday evening of each month and weekly during Lent and Advent. Our shorter monthly communion service in the more informal setting of Abbey Hall Lounge has also resumed. In addition to our Minister leading Sunday and other festival services, worship has been led by lay Worship Leaders and ordained Ministers from within the congregation, other local churches and further afield. We also welcomed speakers from Carers Together in Romsey at our Community Awareness Services, A Rocha to receive a cheque for monies raised by our young people, a representative from Southampton Social Services to receive toys donated by the congregation and

Amber to receive Christmas bags donated for their clients. Romsey branches of RAFA and the local Air Training Corps. took part in our special Battle of Britain service and members joined with other local churches for the united Remembrance Sunday services in Romsey Abbey and Romsey Memorial Park.

Music to enhance the services has been varied with piano, organ and sung solos adding to the richness of the worship.

For our annual All Souls service, special invitations were sent to those who had lost loved ones in the preceding 12 months and loved ones' names were read aloud at the service, with the opportunity also being given to light a candle in their memory.

It was good to again hold our traditional Carols by Candlelight service, which was well supported by local dignitaries and the general public.

A number of baptisms, weddings and funerals were held during the year with the Minister also officiating at funerals at the local crematorium and other churches.

Our outreach and youth activities were considered by the respective church groups and close examination was given to whether all could be revived as pandemic restrictions were eased. One of our young people was nominated by the Scouts movement to attend the 2023 Scouts Jamboree in South Korea and the church supported him at several events arranged to help in his fundraising efforts for this.

We were pleased to offer our church facilities for the Romsey Chamber Music Festival in April, with other music groups also making use of the wonderful church acoustics to hold fund-raising concerts for good causes. Abbey Hall and Abbey Hall Lounge was also used by a variety of groups throughout the year.

The church continued to support other worthy causes wherever possible, offering a collection point for stamps used in fundraising by the Leprosy Mission, envelopes for recycling empty printer cartridges to raise funds for Muscular Dystrophy and foreign coins for the Children's Society. With the resumption of serving teas and coffees after the weekly service, money received for this was donated for Commitment for Life, the URC charity linked to Christian Aid. Hampers at the back of church throughout the year gave members a collection point to donate food to both the Romsey Food Bank and the Community Pantry.

Our Harvest Festival goods were also gratefully received by the Community Pantry with the Bring and Share Harvest Supper affording a musical evening for all to enjoy whilst further supplementing our donation to Commitment for Life.

Christmas offered the opportunity for members to send a Christmas card to the whole church, with the savings made then being given to purchase Olive Trees in Palestine. Christmas Eve and Christmas Day service collections were given to Crisis.

The church also became established as a Prison Welcome Church and is now included in the Prison Welcome Directory for use by prisoners when they return to the community at the conclusion of their prison sentence.

To help our fellowship keep in touch, help continued to be offered for pastoral care and support through our pastoral networks. The weekly worship sheet for each service, which also included details of forthcoming events, and the monthly church Magazine are both now widely electronically distributed as well as being available in the church, and several local retirement complexes have agreed to accept copies of our Church Magazine for their communal lounges.

Christmas and Easter cards were also sent to all members aged over 90, residents of the local almshouses and members now living in care homes or isolated at home.

The Fabric of the church buildings, as always, offered its normal challenges and a programme of maintenance is being drawn up to attend to the matters raised in the Synod inspection reports.

Financial Review

The principal source of income is offerings made at church services and offerings by standing order made by church members and attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the small donations scheme (GASDS)

Total income for the year was £150,429, an increase of £75,261 from 2021. The large difference is due to the receipt of a bequest of £50,000, a donation of £ 20,000 and a further insurance receipt of over £9,000 for the loss of income particularly from reduced letting our church and hall in 2020 and 2021 due to Covid19.

Outgoings increased from £75,460 in 2021 to £96,719 in 2022. The significant difference was due to reduced expenditure in 2021 due to Covid and in 2022 to a general increase in costs, the inspection and repair of culverts and the purchase of a new second hand organ. We must focus on improving our day to day income and make further efforts to reduce costs.

Net fund balances at the end of 2022 were £211,964, an increase of £53,710 from the £158,254 at the end of 2021.

Reserves Policy

We would normally have aimed to have one year's running costs in reserve but the large legacies and donations we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 highlights the need to make provision for future large outlays on our old buildings so the current level of reserves is justified by the obligation we have to maintain and repair the old buildings as well as the running costs to achieve the objectives of the church.

In 2022 the General Fund increased by £50,400 mainly due to the transfer of £60,000 from the Designated Fund as the General Fund has been consistently reducing in each year. The Designated Fund increased by £9,725 and the Restricted Funds reduced by £6,414, mainly due to the purchase and installation costs of the second hand organ from a closing church.

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

Signature:

Full Name: Reverend Mike Perrott MA

Position: Minister & Chairman of Trustees

Date:

ABBHEY UNITED REFORMED CHURCH ROMSEY CHARITY

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2022

2021 £	STATEMENT OF ASSETS & LIABILITIES	2022 £
	Cash Funds	
53,635.40	National Savings	53,685.32
29,191.87	National Westminster Current Account	21,292.84
1,142.35	National Westminster Reserve Account	31,152.06
4,408.80	CAF current account	4,331.78
88,377.42	Total Cash Funds	110,462.00
	Investments	
39,965.39	M&G Charifund at Cost	39,965.39
(67,290.63)	Market value at 31December	(67,155.09)
30,000.00	CCLA COIF Ethical Investment at Cost	60,000.00
(37,036.04)	Market value at 31 December	(61,080.45)
69,965.39	Total Investments	99,965.39
	Creditors	
(90.00)	Magazine Advance Payments	(261.00)
(90.00)	Total Creditors	(261.00)
	Debtors	
	Donations	730.90
	Electricity refund	1066.78
0.00	Total Debtors	1,797.68
158,253.81	NET ASSETS REPRESENTING	211,944.07
8,216.26	General Funds	58,615.90
127,213.37	Designated Funds	136,938.12
22,824.18	Restricted Funds	16,410.05
158,253.81		211,964.07

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

FINANCIAL STATEMENT FOR 2022

2021 Total Funds £		2022 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
INCOMING RESOURCES					
37,923.52	Offerings including Gift Aid	39,662.16	39,662.16		
11,579.28	Grants & Donations incl. Gift Aid	78,958.87	8,958.87	70,000.00	
7,260.81	Use of Premises	15,675.36	15,675.36		
1,014.32	Fundraising	3,306.93	3,306.93		
	Collections for Others incl. Gift Aid				
775.70		2,321.08			2,321.08
	Manse maintenance grant				
	Bank compensation				
9000.00	Insurance claim	9,251.27	9,251.27		
6,623.27	Gain from sale of Charifund Units				
991.67	Interest & dividends	1,194.06	295.36	849.75	108.58
75,168.60	Total Incoming resources	150,429.36	77,149.95	70,849.75	2,429.66
RESOURCES USED					
42,636.00	Ministry & Mission Contributions	42,636.00	42,636.00		
2,683.02	Other Ministerial	3,079.47	2,701.16		378.31
23,230.38	Premises Costs	36,291.89	35,166.89	1,125.00	
5,445.18	Other Expenses	5,646.26	5,646.26		
775.70	Donations to Charities	2,921.08	600.00		2,321.08
690.00	Piano & Organ	6,144.40			6,144.40
75,459.78	Total Resources Used	96,719.10	86,750.31	1,125.00	8,843.79
(291.18)	Net Incoming / (outgoing) before Transfers	53,710.26	(9,600.36)	69,724.75	(6,414.13)
	Transfers		60,000.00	(60,000.00)	
	Net Incoming/(outgoing)	53,710.26	50,399.64	9,724.75	(6,414.13)
158,544.99	Balances at beginning of year	158,253.81	8,216.26	127,213.37	22,824.18
158,253.81	Balances at end of Year	211,964.07	58,615.90	136,938.12	16,410.05

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

GENERAL FUND

**INCOMING
RESOURCES**

RESOURCES USED

	2021	2022		2021	2022
	£	£		£	£
Offerings			Ministry		
Envelopes	3,857.54	4,104.00	M&M	42,636.00	42,636.00
Standing Orders	25,963.00	25,763.07	General Ministry	1,052.12	1,169.36
Loose Cash	872.45	2,026.19	Travel	1,491.15	1,531.80
Income Tax recovered	7,230.53	7,768.90			
			Premises Costs		
Donations			Manse Utilities	1,392.08	1,446.97
Individual & Community	6,237.68	7,480.87	Manse Council tax	2,643.82	2,511.44
Wedding & Funerals	2,311.60	1,478.00	Manse maintenance	100.00	0.00
			Church Utilities	1,778.39	3,418.97
Hall Lettings	7,260.81	15,675.36	Church Insurance	4,703.92	4,983.36
			Church Maintenance	1,449.00	3,139.45
Fundraising			Hall Utilities	2,452.62	3,869.50
Magazine	797.32	780.98	Hall Insurance	1,003.93	1,063.57
Other fundraising	217.00	2,525.95	Hall Maintenance	1,270.97	2,893.46
			Caretaking	3,178.90	3,300.00
Other			1 Abbey Water Utilities	368.63	606.78
Insurance claim	9,000.00	9,251.27	1 Abbey Water Insurance	1,051.62	1,101.56
Gain from sale of Charifund Units	357.60	0.00	1 Abbey Water Maintenance	1,836.00	6,831.83
Interest & Dividends	53.50	295.36	Other Expenses		
			Music	2,254.65	2,369.11
			Administration & Other	3,190.53	3,277.15
			Charity Donations	0.00	600.00
Total Incoming Resources	64,159.03	77,149.95	Total Resources Used	73,854.33	86,750.31
Deduct total resources used	73,854.33	86,750.31			
Net incoming/(outgoing) before transfers	(9,695.30)	(9,600.36)			
Transfer from:					
Designated Funds	0.00	60,000.00			
Restricted Funds	0.00	0.00			
Total Transfers	0.00	60,000.00			
Net Incoming/(outgoing)	(9,695.30)	50,399.64			
Balance in General Reserve Fund at beginning of year	17,911.56	8,216.26			
Balance in General Reserve Fund at end of year	8,216.26	58,615.90			

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

DESIGNATED FUND

2021		2022
Suspense Fund £		Suspense Fund £
	INCOMING RESOURCES	
3,000.00	Legacies & Donations	70,000.00
5,280.50	Gain from sale of Charifund Units	0.00
790.68	Interest & Dividends	849.75
9,071.18	Total Incoming resources	70,849.75
	RESOURCES USED	
	Church organ pipe refurbishment	1,125.00
0.00	Total Resources Used	1,125.00
9,071.18	Net Incoming / (outgoing) before Transfers	69,724.75
0.00	Transfers	60,000.00
9,071.18	Net Incoming / (Outgoing)	9,724.75
118,142.19	Balances at beginning of year	127,213.37
127,213.37	Balances at end of year	136,938.12

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

RESTRICTED FUNDS

2021		2022			
Restricted Funds		Restricted Funds	Communion Fund	TWW Bequest Fund	Organ Fund
£		£	£	£	£
INCOMING RESOURCES					
775.70	Collections for Others inc. Gift Aid	2,321.08	2,321.08		
30.00	Donations	0.00	0.00		
985.17	Gain from sale of Charifund Units	0.00	0.00	0.00	0.00
147.52	Interest & dividends	108.58	9.56	72.06	26.96
1,938.39	Total Incoming resources	2,429.66	2,330.64	72.06	26.96
RESOURCES USED					
65.90	Other Ministerial	195.93	195.93		
73.85	Pastoral flowers (net)	182.38	182.38		
690.00	Piano/Organ	6,144.40			6,144.40
775.70	Charity Donations inc gift aid	2,321.08	2,321.08		
1,605.45	Total Resources Used	8,843.79	2,699.39	0.00	6,144.40
332.94	Net Incoming / (outgoing) resources before Transfers	(6,414.13)	(368.75)	72.06	(6,117.44)
	Transfers				
332.94	Net Incoming/(Outgoing) Resources	(6,414.13)	(368.75)	72.06	(6,117.44)
22,491.24	Balances at beginning of Year	22,824.18	1,178.54	11,597.14	10,048.50
26.05	(inc, piano funds)				
22,824.18	Balances at end of Year	16,410.05	809.79	11,669.20	3,931.06

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Notes to the Accounts

Note 1 – Accounting Policies

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

1. Classification of Funds

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

2. Tangible Fixed Assets

The Church, hall, manse and caretaker’s residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

3. Investments

Investments are shown at cost and market value at 31st December.

4. Income and Expenditure

Income is included as cash when received.

Expenditure is recorded when payment is made.

5. Legacies/Donations

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Report of the Independent Examiner to the Trustees of ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

We report on the financial statements of the Charity for the year to 31st December 2022 as set out on pages 6 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

Basis of independent examiners report

Our 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 seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bell & Co Chartered Accountants

Date: 14th March 2023

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales - Charity number 1132706

Accounts

**ABBHEY UNITED REFORMED CHURCH,
ROMSEY CHARITY**

Registered No 1132706

**ANNUAL REPORT AND ACCOUNTS FOR
YEAR ENDED 31 DECEMBER 2021**

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

Annual Report and Accounts for the year ending 31 December 2021

Page 1 – Introduction

The accounts are presented in a format that follows the requirements of the accounting regulations introduced by the Financial Reporting Standard for Charities (SORP FRS 102) with an annual income of less than £250,000 and interpreted, as approved, for religious orders. The charity's trustees are responsible for the preparation of financial statements

Pages 2-6 – Trustees Annual Report

These pages contain the annual report of the Trustees, which cover the following aspects: Administration, Organisation structure, Objectives, Achievements and Financial Review.

Page 7 – Balance Sheet

This page shows the Church's assets and liabilities. The "tangible fixed assets", comprising the church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts

Page 8 – Statement of Financial Activities

This statement is a receipts and payments account and combines all of the Church's funds together. It shows separate columns for the General Funds, Designated Funds and Restricted Funds, all of which are shown in detail on the subsequent pages.

Page 9 – General Fund

The General Fund represents the funds that can be used for any purpose without restriction. 2021 income/expenditure is compared with that for the previous year.

Pages 10 & 11 – Designated Funds and Restricted Funds

The Suspense Fund is the only Designated Fund. It is the aggregate of bequests, which do not have any restrictions on their use. The Church is free to bring such resources back into the General Funds if so wished.

Restricted Funds are those that can only be used for the purpose specified at the time the funds were received. They include: the Communion Fund (set aside for the assistance of those in hardship and used at the discretion of the Minister of the Church), the TWW Fund (a bequest by a former organist of the Church for the replacement/refurbishment of the organ), the Organ Fund (also for the replacement/refurbishment of the organ).

Page 12 – Notes to the Accounts

These notes provide technical information about the basis of preparation of the accounts.

Page 13 – Report by the Independent Examiner

This independent examination of the accounts is a requirement of the Charities Act 2011. Whilst less comprehensive than an audit, it is designed to be suitable for an organisation of the Church's type and size.

Trustees Annual Report for year ended 31 December 2021

The trustees present the annual report and accounts for Abbey United Reformed Church for the year ended 31 December 2021.

Reference and Administration

Charity name Abbey United Reformed Church Romsey Charity

Charity Registration No. 1132706

Contact Address Abbey URC Romsey
The Abbey
Romsey
Hants SO51 8EL

www.abbeyurc.org.uk

email: revd.mike13@gmail.com

Trustees The list of all trustees who served during 2020 and during 2021 until the date of approval of this report in alphabetical order is as follows:-

Sarah Beaman
Angela Bevan
Gillian Coates
Carole Cox
Derek Hiscocks
Mike Perrott
Shirley Smith

Minister Mike Perrott

Independent Examiner Vantage Accounting
6, St. Cross Road
Winchester
Hants.
SO23 9HX

Bankers Nat West Bank plc
Market Place
Romsey
Hants
SO51 8YS

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Governing Document issued by the United Reformed Church.

Recruitment and Appointment of Trustees

Serving Elders and the Minister are the Charity Trustees. Elders are members of the church who have been chosen to serve because they have appropriate gifts and skills.

They are elected by Church Meeting and normally serve between one to three years after which they may seek re-election.

Organisational Structure

All members of the church constitute the Church Meeting which meets five times each year. Only church members may vote at the Church Meeting but non-members are welcome to attend.

Church Meeting lays down the procedures to be followed, which conform to the Scheme of Union of the United Reformed Church. The day to day running of the charity is delegated to the Elders Meeting.

The Elders' Meeting is normally chaired by the Minister and generally meets monthly. The Elders Meeting is responsible for the spiritual affairs within the church as well as day to day operational matters and pastoral oversight of the congregation. Most affairs are delegated to their respective Committees which meet as required and report back to the Elders' meeting who consider decisions as requested.

Abbey United Reformed Church, Romsey operates in Hampshire.

Objectives and Activities

The objective 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 United Reformed Church and has regard to the Charity's Commission's guidance on public benefit. The Charity provides regular public worship for all, promoting the Christian faith, teaching the faith to all ages, it offers training, nurture and activities for children and young people. It serves the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty. It provides premises and resources for community groups and activities.

Due to the continuing Coronavirus Pandemic and resultant restrictions imposed on gatherings and services of worship, most of 2021 has seen a very different way of church life.

As with so many other organisations, 2021 was a difficult year for Abbey United Reformed Church, Romsey.

Restrictions imposed because of the Pandemic meant that for most of the year our buildings were closed, or we were restricted in the activities they could offer. However, thanks to modern technology we were always able to offer a weekly Sunday service, with the first Sunday of each month also including the Sacrament of Holy Communion. Our monthly communion service in the more informal

setting of Abbey Hall Lounge also continued. During periods of shut down all these services were held on zoom, and all communion services necessitated the congregation providing their own bread and wine to reduce the risk of cross infection.

Our outreach activities were curtailed and at the end of the year we are beginning to evaluate how they can be resumed to be relevant to a different society than that enjoyed “pre-pandemic”. To ensure our fellowship remained in touch, revised arrangements continued to be offered for pastoral care and support through our pastoral networks.

A number of weddings and funerals were held during the year and many of the congregation, where possible continued to be actively involved in supporting other national and international charities outside of the church. The church continued to support other worthy causes wherever possible. The restrictions also meant that there were periods when our premises could not be used by groups wishing to hire them.

Our Minister and others also officiated at ten funeral services in the church or local crematoriums.

Achievements and Performance

In addition to our Minister leading services, worship has been led by lay Worship Leaders from within the congregation, other local churches and further afield. These included welcoming John Cooper from the Fellowship of Reconciliation and Chris Stratta from The Leprosy Mission.

We were able to hold our “Battle of Britain” services attended by representative from the Royal Air Force Association and Air Training Corps. We also welcomed Revd David Hinks, Lead Chaplain of HMP Winchester to our Prisoners Sunday Service in October.

We were pleased to offer our church facilities to the local Freedom Church, meeting weekly Sunday mornings in our hall whilst they were unable to use their usual meeting place. They also used the church for their Christmas Carol Service.

Unfortunately, due to increasing numbers of Covid sufferers, it was not possible to hold our traditional Christmas Candle-light service in the church, but, at short notice a zoom service was available in which people could participate.

Music during all these services was varied, using both piano and organ, as well as regularly having musical solos, further enhancing the worship.

Regular monthly Bible studies were held on zoom, these becoming weekly studies for Lent and other short periods when special themes were followed.

Attendances by young people were small in number, but the faithful few enjoyed some varied exploration of the Bible. Fund raising for their nominated charity A Rocha, also continued. We were fortunate during the summer to be able to hold services during which three young children were baptised.

Two lucky couples did manage to hold their weddings during the year, although several others again had to postpone their happy day to 2022.

Pandemic restrictions meant we continued to suspend some of our Outreach projects. These included Lunch Club for the lonely, Grand Fun for pre-school children and their carers, Table Tennis for activity,

including several sessions each month for Dementia sufferers and their carers, and Badminton. Kettle's On as a social gathering to meet new friends continued, but mainly by zoom. Linking in with the local Christian Bookshop who also receive used stamps on behalf of The Leprosy Mission we were able to present Chris Stratta with five boxes of used stamps and some stamp albums donated by the congregation and the townsfolk. Selling used stamps is a major source of fund raising for this charity.

Following the visit by Revd David Hinks, we started the process to register the church in Winchester Prison Welcome Directory. This directory is used to advise prisoners on their discharge which churches would welcome assisting them to readjust back to life in the community. Referrals are made to the Minister, in confidence, and are not revealed to the wider congregation.

We were able to hold a Harvest Picnic in the local park to complement our Harvest Festival service. In the month before Advent, members of the congregation gradually collected bags of suggested items which resulted in 27 bags being given to Amber, a local charity supporting women entrapped into the sex trade, the Community Pantry, offering help to those on very limited budgets, and Romsey Young Carers supporting young people who provide care to older relatives.

Christmas special activities enabled donations to be sent to Crisis, the purchase of olive trees for Palestine. Toys were also donated to Southampton Social Services for distribution at Christmas. Throughout the year goods donated by the congregation were given to Romsey Food Bank and the Community Pantry. A small amount was also sent to Commitment for Life from donations for coffee served after the small number of services held in person.

The weekly News sheet and monthly church Magazine was sent to over 150 families and friends known to the church, with special Christmas cards being sent to those in Nursing Homes or known to be housebound. The Church Friends structure also helped keep pastoral news flowing with telephone calls being made when visits were not possible.

The Fabric of the church buildings, as always, offered its normal challenges but a Quinquennial review of the church and hall buildings was undertaken and its comments will be factored into the future maintenance programme.

Financial Review

The principal source of income is offerings made at church services and offerings by standing order made by members and attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the small donations scheme (GASDS). Total income for the year was £75,169, an increase of £20,314 from 2020. This large difference is mainly due to the receipt of an insurance claim of £9,000 for loss of income from letting our church and church hall in 2020 due to Covid 19 and the receipt of £16,658 from the sale of an investment of £10,034. The pandemic resulted in having to close the church and church hall for long periods though not as bad as 2020.

Outgoings reduced from £83,126 in 2020 to £75,460 in 2021 mainly due to lower property costs because of the closure of the church and church hall. We must focus on improving our day to day income and make further efforts to reduce costs.

Net fund balances at the end of 2021 were £158,254, a reduction of £291 from the £158,545 at the end of 2020.

Reserves Policy

We would normally have aimed to have one year's running costs in reserve but the large legacies and donations we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 highlights the need to make provision for future large outlays on our old buildings so the current level of our reserves is justified by the obligation we have to maintain and repair the old buildings, as well as the running costs to meet the objectives of the church.

In 2021 the General Fund reduced by £9,695, the Designated fund increased by £9,071 and the Restricted Fund increased by £333, an overall reduction of £291.

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

Signature:

Full Name: Reverend Mike Perrott MA

Position: Minister & Chairman of Trustees

Date: 19th May 2022

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2021

2020 £	STATEMENT OF ASSETS & LIABILITIES	2021 £
	Cash Funds	
53,630.04	National Savings	53,635.40
16,129.94	National Westminster Current Account	29,191.87
5,142.07	National Westminster Reserve Account	1,142.35
4,504.80	CAF current account	4,408.80
79,406.85	Total Cash Funds	88,377.92
	 Investments	
50,000.14	M&G Charifund at Cost	39,965.39
(70,714.53)	Market value at 31December	(67,290.63)
30,000.00	CCLA COIF Ethical Investment at Cost	30,000.00
(32,238.04)	Market value at 31December	(37,036.04)
80,000.14	Total Investments	69,965.39
	 Liabilities	
(360.00)	Outstanding music payments	
(502.00)	Magazine Advance Payments	(90.00)
(862.00)	Total Liabilities	(90.00)
158,544.99	NET ASSETS REPRESENTING	158,253.81
17,911.56	General Funds	8,216.26
118,142.19	Designated Funds	127,213.37
22,491.24	Restricted Funds	22,824.18
158,544.99		158,253.81

ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY

FINANCIAL STATEMENT FOR 2021

2020 Total Funds £		2021 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
INCOMING RESOURCES					
37,494.46	Offerings including Gift Aid	37,923.52	37,923.52		
7,039.26	Grants & Donations incl. Gift Aid	11,579.28	8,549.28	3000.00	30.00
4,748.55	Use of Premises	7,260.81	7,260.81		
1,545.19	Fundraising	1,014.32	1,014.32		
1,389.14	Collections for Others incl. Gift Aid	775.70			775.70
1,044.00	Manse maintenance grant				
200.00	Bank compensation				
	Insurance claim	9000.00	9000.00		
	Gain from sale of Charifund Units	6,623.27	357.60	5,280.50	985.17
1,394.82	Interest & dividends	991.67	53.50	790.68	147.52
54,855.42	Total Incoming resources	75,168.60	64,159.03	9,071.18	1,938.39
RESOURCES USED					
42,636.00	Ministry & Mission Contributions	42,636.00	42,636.00		
1,964.95	Other Ministerial	2,683.02	2,543.27		139.75
31,082.41	Premises Costs	23,230.38	23,229.88		
5,198.78	Other Expenses	5,445.18	5,445.18		
1,889.14	Donations to Charities	775.70			775.70
355.00	Piano & Organ	690.00			690.00
83,126.28	Total Resources Used	75,459.78	73,854.33	0.00	1,605.45
(28,270.86)	Net Incoming / (outgoing)	(291.18)	(9,695.30)	9,071.18	332.94
186,815.85	Balances at beginning of year	158,544.99	17,911.56	118,142.19	22,491.24
158,544.99	Balances at end of Year	158,253.81	8,216.26	127,213.37	22,824.18

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

GENERAL FUND

**INCOMING
RESOURCES**

RESOURCES USED

	2020	2021		2020	2021
	£	£		£	£
Offerings			Ministry		
Envelopes	5,581.27	3,857.54	M&M	42,636.00	42,636.00
Standing Orders	22,612.00	25,963.00	General Ministry	301.51	1,052.12
Loose Cash	1,122.69	872.45	Travel	1,571.25	1,491.15
Income Tax recovered	8,178.50	7,230.53			
			Premises Costs		
Donations			Manse Utilities	1,182.79	1,392.08
Individual & Community	6,059.26	6,237.68	Manse Council tax	2,524.95	2,643.82
Wedding & Funerals	480.00	2,311.60	Manse maintenance	0.00	100.00
Manse maintenance grant	1,044.00	0.00	Church Utilities	2,634.48	1,778.39
			Church Insurance	4,440.15	4,703.92
Hall Lettings	4,748.55	7,260.81	Church Maintenance	286.09	1,449.00
			Hall Utilities	1,889.97	2,452.62
Fundraising			Hall Insurance	947.63	1,003.93
Magazine	1,049.45	797.32	Hall Maintenance	768.93	1,270.97
Other fundraising	495.74	217.00	Caretaking	4,404.25	3,178.90
			1 Abbey Water Utilities	638.11	368.63
Other			1 Abbey Water Insurance	971.46	1,051.62
Bank compensation	200.00		1 Abbey Water Maintenance	0.00	1,836.00
Insurance claim		9,000.00			
Gain from sale of Charifund Units		357.60			
Interest & Dividends	224.62	53.50	Other Expenses		
			Music	1,681.88	2,254.65
Total Incoming Resources	51,796.08	64,159.03	Administration & Other	3,516.90	3,190.53
			Charity Donations	500.00	0.00
Total Resources Used			Total Resources Used	70,896.35	73,854.33
Deduct total resources used	70,896.35	73,854.33			
Net incoming/(outgoing) before transfers	(19,100.27)	(9,695.30)			
Transfers to:					
Designated Funds	0.00	0.00			
Restricted Funds	0.00	0.00			
Total Transfers	0.00	0.00			
Net Incoming/(outgoing)	(19,100.27)	(9,695.80)			
Balance in General Reserve Fund at beginning of year	37,011.83	17,911.56			
Balance in General Reserve Fund at end of year	17,911.56	8,215.76			

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

DESIGNATED FUND

2020		2021
Suspense Fund £		Suspense Fund £
	INCOMING RESOURCES	
500.00	Legacies & Donations	3,000.00
	Gain from sale of Charifund Units	5,280.50
982.82	Interest & Dividends	790.68
1,482.82	Total Incoming resources	9,071.18
	RESOURCES USED	
666.00	Church electrical refurbishment	
6,988.00	Hall electrical refurbishment, vestibule & toilet redecoration, hall external painting	
633.60	Manse electrical refurbishment	
2,106.00	1 Abbey Water electrical refurbishment & external painting	
10,393.60	Total Resources Used	0.00
(8,910.78)	Net Incoming / (outgoing) before Transfers	9,071.18
0.00	Transfers	0.00
(8,910.78)	Net Incoming / (Outgoing)	9,071.18
127,052.97	Balances at beginning of year	118,142.19
118,142.19	Balances at end of year	127,213.37

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

RESTRICTED FUNDS

2020		2021			
Restricted Funds		Restricted Funds	Communion Fund	TWW Bequest Fund	Organ Fund
£		£	£	£	£
INCOMING RESOURCES					
1,389.14	Collections for Others inc. Gift Aid	775.70	775.70		
	Donations	30.00	30.00		
	Gain from sale of Charifund Units	985.17	58.84	483.76	442.57
187.38	Interest & dividends	147.51	8.81	72.44	66.27
1,576.52	Total Incoming resources	1,938.39	873.35	556.20	508.84
RESOURCES USED					
83.66	Other Ministerial	65.90	65.90		
8.53	Pastoral flowers (net)	73.85	73.85		
355.00	Piano/Organ	690.00			690.00
1,389.14	Charity Donations inc gift aid	775.70	775.70		
1,836.33	Total Resources Used	1,605.45	915.45	0.00	690.00
(259.81)	Net Incoming / (outgoing) resources before Transfers	332.94	(42.10)	556.20	(181.16)
	Transfers				
(259.81)	Net Incoming/(Outgoing) Resources	332.94	(42.10)	556.20	(181.16)
22,751.05	Balances at beginning of Year	22,491.24	1,220.64	11,040.94	10,229.66
381.05	(inc, piano funds)	26.05			26.05
22,491.24	Balances at end of Year	22,824.18	1,178.54	11,597.14	10,048.50
26.05	(inc. piano funds)	0.00			0.00

ABBHEY UNITED REFORMED CHURCH ROMSEY CHARITY

Notes to the Accounts

Note 1 – Accounting Policies

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

1. Classification of Funds

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

2. Tangible Fixed Assets

The Church, hall, manse and caretaker’s residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

3. Investments

Investments are shown at cost and market value at 31st December.

4. Income and Expenditure

Income is included as cash when received.

Expenditure is recorded when payment is made.

5. Legacies/Donations

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Report of the Independent Examiner to the Trustees of ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

We report on the financial statements of the Charity for the year to 31st December 2021 as set out on pages 7 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

Basis of independent examiners report

Our 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 seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Vantage Accounting Services Limited
Accountants

Date: 12.04.2022

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

England & Wales - Charity number 1132706

Accounts

**ABBHEY UNITED REFORMED CHURCH,
ROMSEY CHARITY**

Registered No 1132706

**ANNUAL REPORT AND ACCOUNTS FOR
YEAR ENDED 31 DECEMBER 2020**

ABBHEY UNITED REFORMED CHURCH, ROMSEY CHARITY

Annual Report and Accounts for the year ending 31 December 2020

Page 1 – Introduction

The accounts are presented in a format that follows the requirements of the accounting regulations introduced by the Financial Reporting Standard for Smaller Entities (the FRSSSE)(effective 1st January 2015) for Charities with an annual income of less than £250,000 and interpreted, as approved, for religious orders. The charity's trustees are responsible for the preparation of financial statements

Pages 2-7 – Trustees Annual Report

These pages contain the annual report of the Trustees, which cover the following aspects: Administration, Organisation structure, Objectives, Achievements and Financial Review.

Page 8 – Balance Sheet

This page shows the Church's assets and liabilities. The "tangible fixed assets", comprising the church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts

Page 9 – Statement of Financial Activities

This statement is a receipts and payments account and combines all of the Church's funds together. It shows separate columns for the General Funds, Designated Funds and Restricted Funds, all of which are shown in detail on the subsequent pages.

Page 10 – General Fund

The General Fund represents the funds that can be used for any purpose without restriction. 2020 income/expenditure is compared with that for the previous year.

Pages 11 & 12 – Designated Funds and Restricted Funds

The Suspense Fund is the only Designated Fund. It is the aggregate of bequests, which do not have any restrictions on their use. The Church is free to bring such resources back into the General Funds if so wished.

Restricted Funds are those that can only be used for the purpose specified at the time the funds were received. They include: the Communion Fund (set aside for the assistance of those in hardship and used at the discretion of the Minister of the Church), the TWW Fund (a bequest by a former organist of the Church for the replacement/refurbishment of the organ), the Organ Fund (also for the replacement/refurbishment of the organ).

Page 13 – Notes to the Accounts

These notes provide technical information about the basis of preparation of the accounts.

Page 14 – Report by the Independent Examiner

This independent examination of the accounts is a requirement of the Charities Act 2011. Whilst less comprehensive than an audit, it is designed to be suitable for an organisation of the Church's type and size.

Trustees Annual Report for year ended 31 December 2020

The trustees present the annual report and accounts for Abbey United Reformed Church for the year ended 31 December 2020.

Reference and Administration

Charity name Abbey United Reformed Church Romsey Charity

Charity Registration No. 1132706

Contact Address Abbey URC Romsey
The Abbey
Romsey
Hants SO51 8EL

www.abbeyurc.org.uk

email: revd.mike13@gmail.com

Trustees The list of all trustees who served during 2019 and during 2020 until the date of approval of this report in alphabetical order is as follows:-

Sarah Beaman
Angela Bevan
Gillian Coates
Carole Cox
Derek Hiscocks
Mike Perrott
Geoff Prestage
Shirley Smith
Peter Walsh

Minister Mike Perrott

Independent Examiner Vantage Accounting
6, St. Cross Road
Winchester
Hants.
SO23 9HX

Bankers Nat West Bank plc
Market Place
Romsey
Hants
SO51 8YS

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Governing Document issued by the United Reformed Church.

Recruitment and Appointment of Trustees

Serving Elders and the Minister are the Charity Trustees. Elders are members of the church who have been chosen to serve because they have appropriate gifts and skills. They are elected by Church Meeting and normally serve between one to three years after which they may seek re-election.

Organisational Structure

All members of the church constitute the Church Meeting which meets five times each year. Only church members may vote at the Church Meeting but non-members are welcome to attend.

Church Meeting lays down the procedures to be followed, which conform to the Scheme of Union of the United Reformed Church. The day to day running of the charity is delegated to the Elders Meeting.

The Elders' Meeting is normally chaired by the Minister and generally meets monthly. The Elders Meeting is responsible for the spiritual affairs within the church as well as day to day operational matters and pastoral oversight of the congregation. Most affairs are delegated to their respective Committees which meet as required and report back to the Elders' meeting who consider decisions as requested.

Abbey United Reformed Church, Romsey operates in Hampshire.

Objectives and Activities

The objective 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 United Reformed Church and has regard to the Charity's Commission's guidance on public benefit.

The Charity provides regular public worship for all, promoting the Christian faith, teaching the faith to all ages, provides training, nurture and activities for children and young people. It serves the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty. It provides premises and resources for community groups and activities.

Due to the Coronavirus Pandemic and resultant restrictions imposed on gatherings and services of worship, most of 2020 has seen a very different way of church life.

From January to March 2020, weekly Sunday services were held at 10.30 am, the first Sunday of each month also including the Sacrament of Holy Communion.

When restrictions were imposed in March, weekly Services of Worship moved to 10.45 am with a monthly evening Bible Study at 6.30 pm on the first Sunday of each month. The initial restrictions made it impossible to worship in the church, so service sheets were sent to as many of the congregation as possible. These contained the service details, prayers and Reflection then used for the Sunday service, which was conducted via Zoom. When circumstances allowed, services briefly resumed in the church building but continued also to be transmitted via Zoom. These arrangements enabled as many people as possible to attend the services, whether in person, via Zoom or by following the written service sheet at their convenience.

By using Zoom for services, this has allowed people to participate in worship who are housebound and would not normally be able to attend church in person. The church is actively exploring how a permanent system can be installed which would allow this to continue when the pandemic is over.

Worship also includes a monthly Thursday morning short Communion Service. Latterly this has also been conducted remotely via Zoom with participants providing their own bread and wine.

There are BALM (Bereavement support) and MOT (Moving on together) Groups for the bereaved, Badminton Club, Table Tennis Club, and a monthly Lunch Club. Of the three Table Tennis sessions held each month two are also open to local dementia sufferers and their carers. Tuesday mornings during term time a Grand Fun club for grandparents and their pre-school grand-children is held. Unfortunately, all these activities were suspended in March 2020 and have yet to resume.

A weekly Kettle's On-Time for Tea drop in session is held each Wednesday afternoon, from March 2020 this being replaced by a chat time via Zoom.

A monthly magazine is published and is also available on our web site. Since March this has been supplemented by a weekly News sheet to help keep people feel connected whilst pandemic restrictions remain part of our lives.

The church buildings are made available to the public, with community groups making use of our lounge and hall facilities, whilst the church is popular for concerts and weddings. Again, due to the pandemic many of these bookings had to be cancelled for the final three quarters of the year.

Abbey United Reformed Church is a joint pastorate with Braishfield United Reformed Church. All Zoom services and service sheets are made available to both congregations to provide continuity of worship in these difficult times.

Normally a number of weddings and funerals are held each year and many of the congregation are actively involved in supporting other national and international charities outside of the church. The church regularly donates to various other charities.

Achievements and Performance

In addition to our Minister leading services, worship has been led by lay Worship Leaders from within the congregation. 2020 saw the appointment of a new resident organist who, with her additional musical skills, has broadened the range of hymns and music offered.

The year started with our annual Re-dedication Service on the first Sunday in January. February again included our annual Community Awareness Service where a speaker from the Leonard Cheshire Home in Romsey, Fryers House, shared in the service and told us about their work and

facilities. With the increase in Covid 19 cases and resultant government restriction plans for other special services had to be cancelled or deferred.

Despite restrictions again being in place for larger congregations it was still possible to hold most of our Christmas services in church and by Zoom. The traditional Candle-light service was pre-recorded and viewed through the You-Tube media, whilst the Christmas Eve Nativity Service was replaced with Advent Calendars telling the Christmas story being given to all children and young people associated with the church.

We are a member of Churches Together in Romsey and support ecumenical events throughout the year. For 2020, this included participating in the Week of Prayer for Christian Unity service in Romsey Abbey and World Day of Prayer in March. Unfortunately, again, the pandemic meant many other events, including jointly hosting an exhibition with Romsey Quakers during Romsey Festival scheduled for July 2020, and participating in a weekly Ecumenical discussion group throughout Lent, were cancelled.

Although the number of children attending throughout the year has declined, we still have a few young people attending whenever they can and contributing to the church's fellowship. This includes them taking part in a Sunday morning service in March when they informed the congregation about the charity, A Rocha, and its conservation work. A Rocha was their chosen charity for the year, with the intention of raising church members' awareness of environmental issues and raise funds for A Rocha. With limited opportunity to do this during 2020, they will continue this into 2021. The Young People have used social media to follow the Alpha Youth programme whilst meeting in person is not permitted.

With service and wedding restrictions in place for much of the year it was only possible to host one wedding, although the Minister officiated at 9 funerals, these mainly being held at the local crematoriums due to Covid 19

Pastoral Care within the church and its wider fellowship was overseen by the Minister and Pastoral Team, Pastoral Care Group and Church Contacts - a group of regular worshippers who are each responsible for a small number of people within the Sunday congregation, alerting the Pastoral Care Group for further contact where they thought this to be needed. Oversight of pastoral care of church members and friends was re-structured to better reflect members' geographical residences. Other church groups also give fellowship and help to those attending their particular activities. The normal Easter, Harvest and Christmas distribution of gifts to housebound friends was replaced by sending cards and flowers as also became necessary for our customary June Over-Nineties' tea.

To assist with pastoral care within the wider community the Minister also became part of the town's Unity team, offering assistance to those seeking help from the local council.

During 2020, we lost one friend linked to the church who was called to her final resting place.

In its Outreach work the church continued its support for Commitment for Life, donations for coffee after morning services in January to March being given to this URC mission. The church's special interest in Palestine included holding a service to better inform the congregation about the Palestinian problems with donations in lieu of individual Christmas cards being invited for the purchase of Olive Trees to replace those uprooted by Israeli occupiers. Christmas also gave us opportunities to send donations to Prostate Cancer, Alzheimer's Society, Romsey Young Carers and the local branch of Christians Against Poverty for its debt counselling service. Toys were also donated at a Church Open Day and Sunday service in December for distribution by Southampton Social Services on Christmas Day.

Closer to home, whenever possible, food donations were given by the congregation to the Romsey Food Bank. Our Table Tennis group continued to extend its fellowship to the Romsey Dementia Action Group welcoming dementia sufferers and their carers, whilst Lunch Club offered nutritious food and friendly chat each month to those who would normally eat alone at home. Contact with Lunch Club members has continued by telephone until meetings can safely resume. Our Badminton Group offered rigorous exercise to the more energetic members of the fellowship and friends.

The Church continued its long-standing support for worthy causes, making Abbey Hall Lounge available for use by the local Alcoholics Anonymous, Amnesty International and RAFA groups until Covid restrictions made this impossible.

Early in the year the church was used to host Music Exams, but events planned for the annual Romsey Beggars Fair, Romsey Festival and other concerts had to be cancelled.

The fabric of all the church buildings continued to pose its normal challenges with regular monthly Working Parties being suspended from March onwards. However, closure of the hall and Abbey Lounge allowed their redecoration, internally and externally, to be concluded.

Plans drawn up at our Vision Day in late 2019, to help focus our thoughts for future worship and outreach projects could not be much advanced due to Covid 19 and these will need to be revisited in 2021 when the pandemic is over and revised needs will be revealed.

In summary, the exceptional circumstances of the Coronavirus pandemic led to much of “normal” church life being on hold whilst ways gradually emerged on establishing a new “norm”, much of it by using social media platforms for its business and outreach work.

Financial Review

The principal source of income is offerings made at church services and offerings by standing order made by members and attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the new small donations scheme.

Total income for the year was £54,855, a reduction of £74,412 from 2019. This large difference is because a donation of £50,000 was received in 2019. There was also a catch up in gift aid as there were delays in gift aid receipts at the end of 2018. This amounted to £4,000. The remaining reduction in income of £20,412 is a result of the Covid 19 pandemic. The pandemic resulted in having to close the church and church hall for long periods. Income from offerings, donations and grants, and from the use of the church and church hall were down. These account for almost all of the £20,412 reduction.

Outgoings reduced from £91,880 in 2019 to £83,126 in 2020 mainly due to lower property costs because of the closure of the church and church hall. We must focus on improving our day to day income and make further efforts to reduce costs.

Net fund balances at the end of 2020 were £158,545, a reduction of £28,271 from the £186,816 at the end of 2019.

Reserves Policy

We would normally have aimed to have one year's running costs in reserve but the large legacies and donations we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 and the deficit of £28,271 this year highlight the need to make provision

for future large outlays on our old buildings so the current level of our reserves is justified by the obligation we have to maintain and repair the old buildings, as well as the running costs to meet the objectives of the church.

In 2020 all of our funds reduced. The General fund reduced by £19,100, the Designated fund reduced by £8911 and the Restricted funds reduced by £260.

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

Signature:

Full Name: Reverend Mike Perrott MA

Position: Minister & Chairman of Trustees

Date: 21st July 2021

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2020

2019 £	STATEMENT OF ASSETS & LIABILITIES	2020 £
	Cash Funds	
63,177.71	National Savings	53,630.04
13,875.53	National Westminster Current Account	16,129.94
35,123.40	National Westminster Reserve Account	5,142.07
0.00	CAF current account	4,504.80
112,176.64	Total Cash Funds	79,406.85
	Other Monetary Assets	
21.07	Advance website payment	0.00
21.07	Total Other Monetary Assets	0.00
	Investments	
50,000.14	M&G Charifund at Cost	50,000.14
(81,182.32)	Market value at 31December	(70,714.53)
25,000.00	CCLA COIF Ethical Investment at Cost	30,000.00
(25,601.52)	Market value at 31December	(32,238.04)
75,000.14	Total Investments	80,000.14
	Liabilities	
	Outstanding music payments	(360.00)
(382.00)	Magazine Advance Payments	(502.00)
(382.00)	Total Liabilities	(862.00)
186,815.85	NET ASSETS REPRESENTING	158,544.99
37,011.83	General Funds	17,911.56
127,052.97	Designated Funds	118,142.19
22,751.05	Restricted Funds	22,491.24
186,815.85		158,544.99

ABBAY UNITED REFORMED CHURCH, ROMSEY

FINANCIAL STATEMENT FOR 2020

2019 Total Funds £		2020 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
INCOMING RESOURCES					
46,492.20	Offerings including Gift Aid	37,494.46	37,494.46		
63,570.40	Grants & Donations incl. Gift Aid	7,039.26	6,539.26	500.00	
13,044.50	Use of Premises	4,748.55	4,748.55		
2,113.80	Fundraising	1,545.19	1,545.19		
1,782.88	Collections for Others incl. Gift Aid	1,389.14			1,389.14
	Manse maintenance grant	1,044.00	1,044.00		
1,624.00	Other	200.00	200.00		
638.90	Interest & dividends	1,394.82	224.62	982.82	187.38
129,266.68	Total Incoming resources	54,855.42	51,796.08	1,482.82	1,576.52
RESOURCES USED					
41,724.00	Ministry & Mission Contributions	42,636.00	42,636.00		
2,791.57	Other Ministerial	1,964.95	1,872.76		92.19
39,559.75	Premises Costs	31,082.41	20,688.81	10,393.60	
5,522.17	Other Expenses	5,198.78	5,198.78		
2,282.88	Donations to Charities	1,889.14	500.00		1,389.14
	Piano refurbishment	355.00			355.00
91,880.37	Total Resources Used	83,126.28	70,896.35	10,393.60	1,836.33
37,386.31	Net Incoming / (outgoing)	(28,270.86)	(19,100.27)	(8,910.78)	(259.81)
149,429.54	Balances at beginning of year	186,815.85	37,011.83	127,052.97	22,751.05
186,815.85	Balances at end of Year	158,544.99	17,911.56	118,142.19	22,491.24

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

GENERAL FUND

**INCOMING
RESOURCES**

RESOURCES USED

	2019	2020		2019	2020
	£	£		£	£
Offerings			Ministry		
Envelopes	11,253.07	5,581.27	M&M	41,724.00	42,636.00
Standing Orders	17,815.70	22,612.00	General Ministry	1,267.83	301.51
Loose Cash	4,978.75	1,122.69	Travel	1,414.20	1,571.25
Income Tax recovered	12,444.68	8,178.50			
			Premises Costs		
Donations			Manse Utilities	1,256.37	1,182.79
Individual & Community	9,907.19	6,059.26	Manse Council tax	2,426.95	2,524.95
Wedding & Funerals	2,271.40	480.00	Manse maintenance	464.00	0.00
Manse maintenance grant		1,044.00	Church Utilities	4,516.66	2,634.48
			Church Insurance	4,191.24	4,440.15
Hall Lettings	13,044.50	4,748.55	Church Maintenance	4,204.90	286.09
			Hall Utilities	3,672.14	1,889.97
Fundraising			Hall Insurance	894.51	947.63
Magazine	811.30	1,049.45	Hall Maintenance	3,026.96	768.93
Other fundraising	1,302.50	495.74	Caretaking	6,075.00	4,404.25
			1 Abbey Water Utilities	596.34	638.11
Other			1 Abbey Water Insurance	916.64	971.46
VAT recovery	1,624.00		1 Abbey Water Maintenance	3,144.32	0.00
Bank compensation		200.00			
			Other Expenses		
Interest & Dividends	129.68	224.62	Music	3,796.73	1,681.88
			Administration & Other	1,534.92	3,516.90
			Charity Donations	500.00	500.00
Total Incoming Resources	75,582.77	51,796.08	Total Resources Used	85,623.71	70,896.35
Deduct total resources used	85,623.71	70,896.35			
Net incoming/(outgoing) before transfers	(10,040.94)	(19,100.27)			
Transfers to:					
Designated Funds	0.00	0.00			
Restricted Funds	0.00	0.00			
Total Transfers	0.00	0.00			
Net Incoming/(outgoing)	(10,040.94)	(19,100.27)			
Balance in General Reserve Fund at beginning of year	47,052.77	37,011.83			
Balance in General Reserve Fund at end of year	37,011.83	17,911.56			

ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

DESIGNATED FUND

2019 Suspense Fund £		2020 Suspense Fund £
	INCOMING RESOURCES	
51,391.81	Legacies & Donations	500.00
	VAT recovery	
425.11	Interest & Dividends	982.82
51,816.92	Total Incoming resources	1,482.82
	RESOURCES USED	
	Church electrical refurbishment	666.00
	Hall electrical refurbishment, vestibule & toilet redecoration, hall external painting	6,988.00
	Manse electrical refurbishment	633.60
	1 Abbey Water electrical refurbishment & external painting	2,106.00
2,313.72	Lounge refurbishment	
1,860.00	Lounge/hall toilets damp treatment	
4,173.72	Total Resources Used	10,393.60
47,643.20	Net Incoming / (outgoing) before Transfers	(8,910.78)
0.00	Transfers	0.00
47,643.20	Net Incoming / (Outgoing)	(8,910.78)
79,409.77	Balances at beginning of year	127,052.97
127,052.97	Balances at end of year	118,142.19

RESTRICTED FUNDS

2019 Restricted Funds £		2020 Restricted Funds £	Communion Fund £	TWW Bequest Fund £	Organ Fund £
INCOMING RESOURCES					
1,782.88	Collections for Others inc. Gift Aid	1,389.14	1,389.14		
84.11	Interest & dividends	187.38	12.82	89.94	84.62
1,866.99	Total Incoming resources	1,576.52	1,401.96	89.94	84.62
RESOURCES USED					
109.54	Other Ministerial	83.66	83.66		
190.52	Pastoral flowers (net)	8.53	8.53		
	Piano refurbishment	355.00			355.00
1,782.88	Charity Donations inc gift aid	1,389.14	1,389.14		
2,082.94	Total Resources Used	1,836.33	1,481.33	0.00	355.00
(215.95)	Net Incoming / (outgoing) resources before Transfers	(259.81)	(79.37)	89.94	(270.38)
	Transfers				
(215.95)	Net Incoming/(Outgoing) Resources	(259.81)	(79.37)	89.94	(270.38)
22,967.00	Balances at beginning of Year	22,751.05	1,300.01	10,951.00	10,500.04
381.05	(inc, piano funds)	381.05			381.05
22,751.05 381.05	Balances at end of Year (inc. piano funds)	22,491.24 26.05	1,220.64	11,040.94	10,229.66 26.05

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Notes to the Accounts

Note 1 – Accounting Policies

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

1. Classification of Funds

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

2. Tangible Fixed Assets

The Church, hall, manse and caretaker’s residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

3. Investments

Investments are shown at cost and market value at 31st December.

4. Income and Expenditure

Income is included as cash when received.

Expenditure is recorded when payment is made.

5. Legacies/Donations

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

Report of the Independent Examiner to the Trustees of ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY

We report on the financial statements of the Charity for the year to 31st December 2020 as set out on pages 8 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

Basis of independent examiners report

Our 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 seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Vantage Accounting Services Limited 21.04.2021
Accountants