

**ANNUAL REPORT AND
STATEMENT OF ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 201**

HUTTON & SHENFIELD

UNION CHURCH

CHARITY REG NO. 1141799

55 Crown Street
Brentwood
CM14 4BD

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**ANNUAL REPORT AND
STATEMENT OF ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 2021**

HUTTON & SHENFIELD

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CHARITY REG NO. 1141799

N Watson
NW Consultants Ltd
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Brentwood
CM14 4BD

HUTTON AND SHENFIELD UNION CHURCH

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HUTTON AND SHENFIELD UNION CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1141799	
START OF FINANCIAL YEAR	1st January 2021	
END OF FINANCIAL YEAR	31st December 2021	
TRUSTEES AT 31ST DECEMBER 2020		
Rev Paul Ellis	Miss L Corderoy	Mrs E Montgomery
Mrs S Dunn	Mrs L Crutchett	
Mrs G Johnson	Mrs K Gee	
Mrs A Gibson	Mr T Medland	

Trustees are elected by Church Members at the Annual Church Meeting in March/April for a period of 3 years. Officers appointed in same manner in January annually for a maximum period of 5 years.

CUSTODIAN TRUSTEES AT 31ST DECEMBER 2021

The United Reformed Church (Eastern Province) Trust
Baptist Union Corporation

GOVERNING INSTRUMENT Constitution dated 27th October 2010

OBJECTS The purpose of the Church is the advancement of religion. In addition it seeks to encourage fellowship and support for individuals.

CORRESPONDENCE ADDRESS Roundwood Avenue
Hutton Mount
Brentwood
Essex
CM13 2NA

PRIMARY BANKERS NatWest
46 High Street
Brentwood
Essex
CM14 4AL

INDEPENDENT EXAMINER N Watson
NW Consultants Ltd
55 Crown Street
Brentwood
CM14 4BD

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the Trustees and Members of Hutton and Shenfield Union Church on the accounts for the year ended 31st December 2021 set out on pages 7 to 14

Respective responsibilities of trustees and examiner

The Charity's Trustees are satisfied that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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HUTTON AND SHENFIELD UNION CHURCH
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Structure, Governance and Management

The organisation is a Union Church with affiliation to both the Baptist Union and the United Reformed Church and was registered as a charity on 9th May 2011, No. 1141799.

All Trustees are given a two page leaflet which highlights the 6 Main Duties of being a Trustee and are told to download the booklet titled "The Essential Trustee: What you need to know published by the Charity Commission.

It is a Union Church, comprising a Minister, 3 Church Officers, 9 elected Deacons and around 100 members. Proposals are initially discussed by the Deacons then recommended to the monthly Church Meeting for approval by the Church Members at their meeting. In August 2016 Rev Paul Ellis began his ministry at the Church.

The Church financially contributes to The United Reformed Church, The Baptist Union, and The Baptist Missionary Society together with the local Brentwood Schools Christian Worker Trust.

All major insurance risks are subject to normal Churches' and employers' insurance. An annual review of all areas of risk is undertaken by the Trustees in conjunction with staff and volunteers responsible for the area of activity and Trustee Indemnity Insurance is held.

Summary of Main Activities Undertaken for the Public Benefit

Covid-19

The Church activities from March 2020 were severely affected by the Covid-19 restrictions. Church services were streamed and the premises closed for much of 2020. Covid restrictions continued until July 2021 again reducing premises income. Regular giving by standing order was not affected.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The main object of the organisation is the advancement of the Christian faith. Each Sunday there is a morning family service for all ages which is usually attended by between 50 and 60 persons. A creche is available for children under five and there are separate groups for children and young people.

One of the Church Members is a lay preacher, who occasionally leads services at other local churches.

The Minister was involved with a local primary school as a representative of the Church and as an Associate of the Brentwood Schools Christian Worker Trust.

During the course of a month, six separate church groups meet on the premises for the purpose of the furtherance of religion and/or fellowship activities.

In addition the premises are used by at least 27 local clubs, schools and social groups, including the local Parkinson's Society and Beaver Scouts

Policy on Grantmaking

Grants in 2021 totalled 18.82% of total income. The main grants are to the Baptist Union and the United Reformed Church and the Brentwood Schools Christian Worker Trust. In addition small grants are made to other religious or charitable causes. All grants are approved by the Trustees.

**HUTTON AND SHENFIELD UNION CHURCH
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Summary of Main Activities Undertaken for the Public Benefit (Continued)

Policy Programme related to Investments

Investments are not made, apart from cash deposit accounts.

Contribution made by Volunteers

Whilst the Church has a Minister, an Affiliated Minister and Office Manager are employed, and most members of the Church are involved in worship and prayer, visiting the sick and others in need, together with helping with the administration. This involves being on rotas for meeting and greeting, serving refreshments, creche duties and driving the minibus for transporting elderly or disabled persons. Monthly events provided by volunteers which are open to all include a lunch club for the elderly, and a bible study group, all providing companionship to a wide variety of people. Also many of our church members volunteer in our children's and youth work.

Achievements and Performance

1). Teaching, Preaching and showing practical care in the community

This includes teaching in Church on Sunday, which is open to all, midweek meetings and also by running specific courses to address particular aspects of Christian living.

2). Impacting the next generation

Volunteers from the Church work to provide a range of activities for 4 - 16 year olds. The Church provides support to the Brentwood Schools Christian Worker Trust, which take assemblies and lead discussions in a number of local schools. The aim is to support young people, families and their schools within a Christian context.

3) Help to the Community

A Mothers and babies group run by volunteers meets weekly on Wednesday mornings. Average attendance exceeds 20 families.

Every weekday morning the coffee bar is open to the public for friendship. On Tuesdays a number of senior citizens are brought to the Church gathering area in the Church minibus and enjoy a very sociable morning together. A monthly service is offered for this group on Tuesdays.

Once a week a stall selling donated goods and cards, staffed by Church volunteers, is also open to the public. With the purpose raising money for Charities.

A Group called Who Let the Dads Out supports Fathers and Children.

On the May Day Bank Holiday, the Church normally opens its grounds and premises to local families for a Fun Day. Children's activities, bouncy castles and games are provided free of charge and refreshments are served. However, this could not be held in 2021 due to the Covid 19 restrictions.

4) Affiliated Minister was appointed during 2018 to assist with the mission of the Church

5) Helping to support education overseas

Encouragement is given to a Church member, a retired Headteacher, to support education in Ghana through the supply of books and new methods of teaching.

6) Fundraising

The Church raised funds for Foodbank of £919, and Charitable Appeals £1,480, St Francis Hospice £1092 and £1,555 for Let's Read Ghana.

HUTTON AND SHENFIELD UNION CHURCH
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

Financial Review

Statement on Policy on Reserves

Sufficient reserves are maintained for the foreseeable needs of the Church so as to ensure that commitments entered into can be met. There is no specific formula but it is planned that the Reserves will be about three/four months of fixed expenditure (approximately £145,000 p.a.). At the year end the level of reserves was approximately £66,031.

Review for the Year

The financial resources of the Church, to a very large extent, are given by the church members and other members of the public who attend the Church services. Many volunteers give freely of their time and the hours and value of that time cannot be quantified.

Funds received provide for the cost of the Minister, Affiliated Minister, the Office Manager which together with the premises expenditure enables the charity to achieve its objectives of advancing religion, working with young people and encouraging community spirit.

Trustees' Responsibilities

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state and of affairs of the trust and in preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
-

Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue to exist.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees, G Johnson, Trustee

Date 9th March 2022

HUTTON AND SHENFIELD UNION CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
RECEIPTS :						
Voluntary Receipts	2a	98,059	-	-	98,059	102,877
Activities for Generating Funds	2b	16,250	-	-	16,250	22,455
Charitable Activities	2c	3,417	18,663	4,352	26,432	15,611
Investment Income	2d	9	0	0	9	199
Other Receipts	2e	4,026	-	-	4,026	250
TOTAL RECEIPTS		121,761	18,663	4,352	144,776	141,393
PAYMENTS :						
Costs of Charitable Activities	3a/4/5	138,598	17,187	5,047	160,832	134,890
Governance Costs	3b	674	-	-	674	706
TOTAL PAYMENTS		139,272	17,187	5,047	161,506	135,596
	Paxton					
NET INCOMING / (OUTGOING) RESOURCES		(17,511)	1,476	(695)	(16,730)	5,797
Transfers						
Brought Forward		114,946	14,457	5,315	134,722	128,922
BALANCES CARRIED FORWARD		97,440	15,933	4,619	117,992	134,723

The notes on pages 9 to 14 form part of these accounts.
All operations are continuing operations.

HUTTON AND SHENFIELD UNION CHURCH

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Dec 31 2021 Total £	Dec 31 2020 Total £
ASSETS					
Cash Funds:					
Bank Accounts	97,400	15,933	4,619	117,951	134,662
Petty Cash Accounts	41	-	-	41	58
	97,441	15,933	4,618	117,992	134,720
Represented by:					
General Fund	97,440			97,440	114,950
Designated Funds		15,933		15,933	14,456
Restricted Funds			4,618	4,618	5,314
	97,441	15,933	4,618	117,992	134,720
Assets retained for the Charity's own use:					
Debtors	3,992	-	-	3,992	-
	3,992	-	-	3,992	-
LIABILITIES					
Independent Examiners Fee		-	-		-
	-	-	-	-	-

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages 7 to 8.

Approved by the Trustees on 9th March 2022 and

Signed on their behalf by, Mrs G Johnson, Trustee

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

1. BASIS OF ACCOUNTING

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements. The accounts are prepared on a "going concern" basis in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

2. RECEIPTS

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a) Voluntary Receipts						
Free Will Offerings		19,513	-	-	19,513	15,701
Gift Aided Offerings		59,584	-	-	59,584	58,953
Donations		2,219	-	-	2,219	1,447
Gift Aid Tax Recovered		16,743	-	-	16,743	23,476
Bequests and legacies		-	-	-	-	3,300
		98,059	-	-	98,059	102,877
b) Activities for Generating Funds						
Premises Income		16,198	-	-	16,198	22,435
Sale of Donated Books		52	-	-	52	20
Fund raising income		-	-	-	-	-
		16,250	-	-	16,250	22,455
c) Charitable Activities						
Coffee Bar		3,070	-	-	3,070	1,578
Fun Day Income		-	-	-	-	-
Church Magazine and directory		23	-	-	23	69
Photocopying		16	-	-	16	51
Messy Church		57	-	-	57	72
Youth Receipts		251	-	-	251	2,135
Funds	4/5	-	18,663	4,352	23,015	11,706
		3,417	18,663	4,352	26,432	15,611
d) Investment Income						
Bank Interest	4/5	9	0	0	9	199
		9	0	0	9	199
e) Other Receipts						
Electricity Refund		2,854	-	-	2,854	-
Other Receipts		207	-	-	207	250
Weddings/Funeral Donation		965	-	-	965	-
		4,026	-	-	4,026	250

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. PAYMENTS

a) Costs of Charitable Activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2,021 £	Total 2,020 £
<u>Ministry</u>					
Minister Employment Costs	48,142	-	-	48,142	39,328
Minister's Travel	307	-	-	307	522
Manse Expenses	4,375	-	-	4,375	3,604
Affiliated Minister's Costs	620	-	-	620	620
Visiting Ministers	45	-	-	45	
Baptist Pension Fund Deficiency	4,818	-	-	4,818	3,551
<u>Church Activities</u>					
Church Music	1,911	-	-	1,911	1,784
Coffee Bar	433	-	-	433	526
Messy Church	138	-	-	138	85
Training	-	-	-	-	
Fun Day Costs	-	-	-	-	265
Youth Work	270	-	-	270	307
Minibus Insurance	748	-	-	748	390
Wedding and funeral costs	599	-	-	599	60
Miscellaneous Costs	1,402	-	-	1,402	1,134
<u>Charitable Giving</u>					
Baptist	9,600	-	-	9,600	9,600
URC	9,600	-	-	9,600	9,600
BSCWT	3,010	-	-	3,010	3,036
Other Giving	70	-	-	70	-
<u>Office Costs</u>					
Telephone etc	1,853	-	-	1,853	2,328
Computer Costs	94	-	-	94	
Messenger/Newsletter Printing	-	-	-	-	
Hoursworth trainees	264	-	-	264	890
Office Supplies	496	-	-	496	549
Photocopying	962	-	-	962	1,066
Postage	123	-	-	123	223
Publicity	-	-	-	-	
Web Site Fees	15	-	-	15	22
<u>Costs of Charitable Activities C/f</u>	<u>89,894</u>	<u>-</u>	<u>-</u>	<u>89,894</u>	<u>79,490</u>

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2,021	Total 2,020 £
a) Costs of Charitable Activities (Continued)					
<u>Costs of Charitable Activities B/f</u>	89,894	-	-	89,894	79,490
<u>Premises Costs</u>					
Staff Employment Costs	19,307	-	-	19,307	18,808
Cottage Expenses	3,125	-	-	3,125	1,953
Copyright Licence	634	-	-	634	793
Electricity	4,678	-	-	4,678	3,328
Gas	3,342	-	-	3,342	3,887
Housekeeping	829	-	-	829	786
Inspection Certificates	4,626	-	-	4,626	1,250
Insurance	4,690	-	-	4,690	5,689
Kitchen Costs	-	-	-	-	-
Cleaning	2,145	-	-	2,145	3,525
Grounds maintenance	1,033	-	-	1,033	1,143
Refuse Collection	899	-	-	899	481
Repairs & Maintenance	2,959	-	-	2,959	4,936
Hutton Mount Ltd	-	-	-	-	-
Equipment repairs	-	-	-	-	-
Equipment purchases	212	-	-	212	926
Water Rates	225	-	-	225	957
	138,598	-	-	138,598	127,952
b) Governance Costs					
Professional Fees	300	-	-	300	300
Other Fees	374	-	-	374	406
	674	-	-	674	706

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. RESTRICTED FUNDS

	Balance Jan 1, 21	Income			Expenditure	Balance
		Charitable Activities & Grant	Bank Interest	Fund Transfer		
	£	£	£	£	£	£
Charity	3,276	4,267			5,047	2,495
Charity/Sanctus	-					-
Community Aid	2,040	85	0			2,124
	<u>5,316</u>	<u>4,352</u>	<u>0</u>	<u>-</u>	<u>5,047</u>	<u>4,619</u>

Charity: monies from Centenary donations 2013 for use to help older members of the community

Community Aid: assistance given to those living within 5 miles of the Church for particular, individual need

The restricted funds are wholly represented by cash reserves of the charity.

5. DESIGNATED FUNDS

	Balance	Income		Transfers	Expenditure	Balance
		Charitable Activities	Bank Interest			
	£	£	£	£	£	£
Who Let The Dads Out	5,271	15,322			14,577	6,015
Red Balloon	3,415	2,979			1,490	4,905
Luncheon Club	666	146			546	266
Minibus	5,106	216	0		574	4,747
	<u>14,458</u>	<u>18,663</u>	<u>0</u>	<u>-</u>	<u>17,187</u>	<u>15,933</u>

161,506.55

Who Let the Dads Out is a Group to support Fathers and Children

Red Balloon receives monies for Youth Work

Luncheon Club: senior citizens meet third Thursday each month for lunch

Minibus: used to transport elderly/disabled people to church/or other meetings

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

6. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 £
Nat West Current Account				
- GENERAL	24,979			24,979
- CHARITY			2,495	2,495
- MINIBUS		3,400		3,400
- RED BALLOON		4,905		4,905
Sub Total	24,979	8,305	2,495	35,779
NAT WEST COMMUNITY AID			2,124	2,124
NAT WEST LUNCH CLUB		266		266
NAT WEST WHO LET THE DADS OUT		6,015		6,015
COIF GENERAL FUND	66,031			66,031
COIF EDNA TURFF	6,389			6,389
COIF DEPOSIT MINIBUS		1,347		1,347
PETTY CASH GENERAL	41			41
	97,440	15,933	4,619	117,992

7. PAYMENTS TO TRUSTEES

No payments were made to or took place with any Trustees or any persons connected with them during this financial period. As a URC Minister, Reverend Paul Ellis is paid from the URC Central Office and monies for this purpose are transferred to the URC on a monthly basis as part of Ministry and Mission contributions.

8. STAFF COSTS AND NUMBERS

	2021 £	2020 £	2019 £
Gross Wages and Salaries	20,072	20,198	22,742
National Insurance Costs			
Employer's Pension Contributions	120	120	257
	20,192	20,318	22,999

In 2021 there were five members of staff consisting of the Minister, an Affiliated Minister, Office Manager and two Hoursworth employees and all except for the Minister, were paid through the PAYE system.

No employee received emoluments in excess of £60,000 (2020 - none).

HUTTON AND SHENFIELD UNION CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. TANGIBLE FIXED ASSETS

The Church building was constructed in 1913 and is registered in the name of The United Reformed Church (Eastern Province) Trust but is not part of the assets of the URC. Within the grounds there is a two bedroom Caretaker's cottage with no road frontage or garage and because of the limited access is considered to be of low market value. There is also the Minister's Manse purchased in 2003 for £515,000, but is now considered to be worth in the region of £900,000. Most of the contents of the Church and halls consist of equipment mostly bought many years ago and hence have little intrinsic value.

10. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

11. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

12. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees' Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on these matters.

13. Continuing Liability

There is a deficiency on the Baptist Union Pension Fund which has resulted in an ongoing liability to those churches who were employing a Baptist Minister when the deficiency arose. The liability continues throughout the lifetime of that Minister and his wife. In 2021 the contribution of the Church was £4,818.