ANNUAL REPORT AND
STATEMENT OF ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 2022

HUTTON & SHENFIELD

UNION CHURCH

CHARITY REG NO. 1141799

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

HUTTON AND SHENFIELD UNION CHURCH

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Independent Examiner's Report to the Trustees
Pages 5 to 6	Trustees' Report
Page 7	Statement of Receipts and Payments
Page 8	Statement of Assets and Liabilities
Pages 9 to 14	Notes to the Accounts

HUTTON AND SHENFIELD UNION CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1141799
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022

TRUSTEES AT 31ST DECEMBER 2020

	Minister	Mrs E Montgomery	Mr K Dunn
Miss L Corderoy	Secretary	Mrs G Damen	Mr P Burns
Mrs A Gibson	Property Manager	Mrs S Wakefield	Mr M Rutherford
Mrs G Johnson	Finance Officer	Mrs E Church	

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 2022

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 2022 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 2022

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. Our Church has been in an interregnum since November 2022.

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 and the ongoing mission of the Church.

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 the work of the Church & therefore 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. During the week the Church continues its Christian Mission to the local community through a variety of activities.

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

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 17 local clubs, schools and social groups, including the local Parkinson's Society and Beaver Scouts

Policy on Grant making

Grants in 2022 totalled 12.6% 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 2022

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 had+B321 a Minister, until November 2022, 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, Clubs and a Fun Day. 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 Family and Baby Café run by volunteers meets weekly on Wednesday and Friday mornings. Average attendance exceeds 30 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.

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

A Group called Who Let the Dads Out supports Fathers and Children, as well as a Dad's Café. Average attendance 35 families.

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.

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 the Brentwood Foodbank of £1,750, Charitable Appeals £1414, Homestart £945 and Brentwood Community League of Friends £570.

HUTTON AND SHENFIELD UNION CHURCH

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

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 £59,633.

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 22nd February 2023

HUTTON AND SHENFIELD UNION CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
RECEIPTS :		£	£	£	£	£
Voluntary Receipts	2a	99,361	-	-	99,361	98,059
Activities for Generating Funds	2b	43,504	-	-	43,504	16,250
Charitable Activities	2c	8,666	40,242	5,360	54,268	26,432
Investment Income	2d	664	13	-	677	9
Other Receipts	2e	3,585	-	-	3,585	4,026
TOTAL RECEIPTS		**155,780**	**40,255**	**5,360**	**201,395**	**144,776**
PAYMENTS :						
Costs of Charitable Activities	3a/4/5	176,038	26,453	6,606	209,092	160,832
					-	
Governance Costs	3b	1,181			1,181	674
					-	
TOTAL PAYMENTS		**177,219**	**26,453**	**6,606**	**210,274**	**161,506**
	Paxton					
NET INCOMING / (OUTGOING) RESOURCES		**(21,439)**	**13,802**	**(1,246)**	**(8,879)**	**(16,730)**
Transfers		(410)		410		
Brought Forward		97,439	15,933	4,620	117,992	134,722
BALANCES CARRIED FORWARD		**75,590**	**29,735**	**3,784**	**109,113**	**117,992**

The notes on pages 10 to 15 form part of these accounts.

All operations are continuing operations.

HUTTON AND SHENFIELD UNION CHURCH

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2022

	Unrestricted Funds	Designated Funds	Restricted Funds		31-Dec 2022 Total	31-Dec 2021 Total
ASSETS	£	£	£		£	**£**
Cash Funds:						
Bank Accounts	75,578	29,735	3,783		109,095	117,951
Petty Cash Accounts	16				16	41
	75,594	**29,735**	**3,783**		**109,112**	**117,992**
Represented by:						
General Fund	75,594				75,594	97,440
Designated Funds		29,735			29,735	15,933
Restricted Funds			3,783		3,783	4,619
	75,594	**29,735**	**3,783**		**109,112**	**117,992**
	-					
Assets retained for the Charity's own use:						
Debtors	1,712	-	-		1,712	**3,992**
	1,712	**-**	**-**		**1,712**	**3,992**
LIABILITIES						
0						
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 8 to 9

Approved by the Trustees on 22nd February 2023

Signed on their behalf by ……., Mrs G Johnson, Trustee

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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 2022	Total 2021
a) Voluntary Receipts		£	£	£	£	£
Free Will Offerings		22,552	-	-	22,552	19,513
Gift Aided Offerings		50,928	-	-	50,928	59,584
Donations		8,605	-	-	8,605	3,219
Gift Aid Tax Recovered		17,276	-	-	17,276	16,743
Bequests and legacies			-	-	-	
		99,361	**-**	**-**	**99,361**	**98,059**
b) Activities for Generating Funds						
Premises Income		40,982	-	-	40,982	16,198
Property Mission Groups		2,418			2,418	-
Sale of Donated Books		104	-	-	104	52
Fund raising income			-	-	-	-
		43,504	**-**	**-**	**43,504**	**16,250**
c) Charitable Activities						
				-	-	-
Coffee Bar		7,141	-	-	7,141	3,070
Fun Day Income		1,096			1,096	-
Church Magazine and directory		50	-	-	50	23
Photocopying		21	-	-	21	16
Messy Church		155		-	155	57
Youth Receipts		203	-	-	203	251
Funds	4/5		40,242	5,360	45,603	23,015
		8,666	**40,242**	**5,360**	**54,268**	**26,432**
d) Investment Income						
Bank Interest	4/5	664	13		677	9
		664	**13**	**-**	**677**	**9**
e) Other Receipts						
Electricity Refund					-	2,854
Other Receipts		2,835	-	-	2,835	207
Wedding/Funeral Donations		750			750	965
		3,585			**3,585**	**4,026**

NOTES TO THE ACCOUNTS

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3. PAYMENTS

a) Costs of Charitable Activities	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2,022	Total 2,021
	£	£	£	£	£
Ministry					
Minister Employment Costs	47,221	-	-	47,221	48,142
Minister's Travel	430	-	-	430	307
Manse Expenses	9,241	-	-	9,241	4,375
Affiliated Minister's Costs	620			620	620
Visiting Ministers	116	-	-	116	45
Baptist Pension Fund Deficiency	2,857	-	-	2,857	4,818
Church Activities				-	
Church Music	1,333	-	-	1,333	1,911
Coffee Bar	3,201	-	-	3,201	433
Messy Church	59	-	-	59	138
Piano & Organ Upkeep	832			832	-
Training		-	-	-	
Fun Day Costs	581	-	-	581	
Youth Work	256	-	-	256	270
Minibus Insurance	763			763	748
Wedding and funeral costs	760	-	-	760	599
Miscellaneous Costs	3,667	-	-	3,667	1,402
Charitable Giving				-	
Baptist	9,600	-	-	9,600	9,600
URC	9,600	-	-	9,600	9,600
BSCWT	3,024	-	-	3,024	3,010
Other Giving	3,262			3,262	70
Office Costs					
Telephone etc	2,154	-	-	2,154	1,853
Computer Costs		-	-	-	94
Messenger/Newsletter Printing		-	-	-	
Hoursworth trainees		-	-	-	264
Office Supplies	279	-	-	279	496
Photocopying	1,125	-	-	1,125	962
Postage	166	-	-	166	123
Publicity				-	
Web Site Fees	42	-	-	42	15
Costs of Charitable Activities C/f	101,189	-	-	101,189	89,894

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£		£
a) Costs of Charitable Activities (Continued)						
Costs of Charitable Activities B/f		101,189	-	-	101,189	89,894
Premises Costs						
Staff Employment Costs		20,857	-	-	20,857	19,307
Cottage Expenses		13,712	-	-	13,712	3,125
Copyright Licence		581	-	-	581	634
Electricity		3,418	-	-	3,418	4,678
Gas		5,891	-	-	5,891	3,342
Housekeeping		1,679	-	-	1,679	829
Inspection Certificates		3,046	-	-	3,046	4,626
Insurance		5,331	-	-	5,331	4,690
Kitchen Costs			-	-	-	
Cleaning		5,352	-	-	5,352	2,145
Grounds maintenance		1,785	-	-	1,785	1,033
Refuse Collection		1,193	-	-	1,193	899
Repairs & Maintenance		4,439	-	-	4,439	2,959
Hutton Mount Ltd		4,898	-	-	4,898	
Equipment repairs		1,420	-	-	1,420	
Equipment purchases		113	-	-	113	212
Water Rates		1,134	-	-	1,134	225
		176,038	**-**	**-**	**176,038**	**138,598**
b) Governance Costs						
Bank Charges		492			492	
Professional Fees		689	-	-	689	300
Other Fees			-	-	-	374
		1,181	**-**	**-**	**1,181**	**674**

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. RESTRICTED FUNDS

	Balance	Income			Expenditure	Balance
	01-Jan-22	Charitable Activities & Grant	Bank Interest	Fund Transfer		31st Dec 2022
	£	£	£	£	£	£
Charity	2,495	5,310			5,310	2,495
Charity/Sanctus	-					-
Community Aid	2,124	50			1,296	878
Community Aid General	-					-
	4,619	5,360	-	-	6,606	3,373

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
		General	Bank Interest		-	31st Dec 2022
	£	£	£	£	£	£
Who Let The Dads Out	6,015	30,815			22,958	13,872
Red Balloon	4,905	2,224			1,800	5,329
Luncheon Club	266	379			183	462
Minibus	4,747	1,824	13		1,512	5,072
Property Improvement fund		5,000				5,000
	15,933	40,242	13	-	26,453	29,735

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

Red Ballon 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 2022

6. CASH AT BANK AND IN HAND		Unrestricted Funds	Designated Funds	Restricted Funds		**2022**
		£	£	£		**£**
Nat West Current Account						
- GENERAL		9,494				9,494
- CHARITY				2,495		2,495
- COMMUNITY AID						-
- DADS				410		410
- MINIBUS			3,711			3,711
PROPERTY IMPROVEMENT FUND			5,000			5,000
- RED BALLOON			5,329			5,329
	Sub Total	9,494	14,040	2,905		26,439
NAT WEST COMMUNITY AID				878		878
NAT WEST LUNCH CLUB			462			462
NAT WEST WHO LET THE DADS OUT			13,872			13,872
COIF GENERAL FUND		59,633				59,633
COIF EDNA TURFF		6,451				6,451
COIF DEPOSIT MINIBUS			1,361			1,361
PETTY CASH GENERAL		16				16
		75,594	**29,735**	**3,783**		**109,112**

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

	2022	2021	2020
	£	£	£
Members of Staff	3	5	5
Gross Wages and Salaries	21,184	20,072	20,198
National Insurance Costs			
Employer's Pension Contributions	293	120	120
	21,477	**20,192**	**20,318**

In 2022 there were three members of staff consisting of the Minister, an Affiliated Minister, Office Manager and all except for the Minister, were paid through the PAYE system.

No employee received emoluments in excess of £60,000 (2022 - none).

HUTTON AND SHENFIELD UNION CHURCH

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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 2022 the contribution of the Church was £2,856.