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HUTTON AND SHENFIELD UNION CHURCH									
LEGAL AND ADMINISTRATIVE INFORMATION									
CHARITY NUMBER		1141799							
START OF FINANCIAL YEAR		1st January 2023							
END OF FINANCIAL YEAR		31st December 2023							
TRUSTEES AT 31ST DECEMBER 2023									
Rev'd A Newens		Minister		Mrs C Burns		Mrs S Wakefield			
Miss L Corderoy		Secretary		Mrs E Church		Mr K Dunn			
Mrs G Johnson		Property Manager		Mrs L Crutchett		Mr P Burns			
Mrs A Gibson		Finance Officer		Mrs G Damen					
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 2023									
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 2023 set out on pages 8 to 15							
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.							
N Watson							
NW Consultants Ltd							
55 Crown Street							
Brentwood							
CM14 4BD							

	HUTTON AND SHENFIELD UNION CHURCH							
	TRUSTEES' REPORT							
	FOR THE YEAR ENDED 31ST DECEMBER 2023							
	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 a new Baptist Minister who started in July 2023.							
	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							
	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 is a separate group for children. 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							
	<u>Policy on Grantmaking</u>							
	Grants in 2023 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 2023									
Summary of Main Activities Undertaken for the Public Benefit (Continued)									
<u>Policy Programme related to Investments</u>									
Investments are not made, apart from cash deposit accounts.									
<u>Contribution made by Volunteers</u>									
The Church has a Baptist Minister, and an Office Manager who 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).	<u>Teaching, Preaching and showing practical care in the community</u>								
	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).	<u>Impacting the next generation</u>								
	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)	<u>Help to the Community</u>								
	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 of 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 opened its grounds and premises to local families for a Fun Day. Children's activities, bouncy castles and games were provided free of charge and refreshments were served.								
4)	<u>Helping to support education overseas</u>								
	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.								
5)	<u>Fundraising</u>								
	The Church raised funds for the Brentwood Foodbank of £1,191, Sanchus £955, DEC-Turkey Earthquake Appeal £265, Samaritans Purse Shoe Box £472.								

HUTTON AND SHENFIELD UNION CHURCH							
TRUSTEES' REPORT (Continued)							
FOR THE YEAR ENDED 31ST DECEMBER 2023							
Financial Review							
<u>Statement on Policy on Reserves</u>							
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 £60,000							
<u>Review for the Year</u>							
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, 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 10-Apr-24							

HUTTON AND SHENFIELD UNION CHURCH							
STATEMENT OF RECEIPTS AND PAYMENTS							
FOR THE YEAR ENDED 31ST DECEMBER 2023							
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022	
		£	£	£	£	£	
RECEIPTS :							
Voluntary Receipts	2a	120,389	-	-	120,389	99,361	
Activities for Generating Funds	2b	39,166	-	-	39,166	43,504	
Charitable Activities	2c	9,471	12,204	2,903	24,579	54,268	
Investment Income	2d	2,896	60	-	2,956	678	
Other Receipts	2e	3,946	-	-	3,946	3,585	
TOTAL RECEIPTS		175,868	12,264	2,903	191,035	201,396	
PAYMENTS :							
Costs of Charitable Activities	3a/4/5	146,809	21,425	3,781	172,015	209,093	
Governance Costs	3b	1,449			1,449	1,182	
TOTAL PAYMENTS		148,258	21,425	3,781	173,464	210,275	
	Paxton						
NET INCOMING / (OUTGOING) RESOURCES		27,610	- 9,161	- 878	17,571	- 8,879	
Transfers		410	-	410			
Brought Forward		75,594	29,735	3,784	109,113	117,992	
BALANCES CARRIED FORWARD		103,614	20,574	2,495	126,683	109,113	
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 2023							
						31-Dec	31-Dec
		Unrestricted	Designated	Restricted		2023	2022
ASSETS		Funds	Funds	Funds		Total	Total
		£	£	£		£	£
Cash Funds:							
Bank Accounts		103,614	20,574	2,495		126,683	109,096
Petty Cash Accounts						-	16
		103,614	20,574	2,495		126,683	109,113
Represented by:							
General Fund		103,614				103,614	75,594
Designated Funds			20,574			20,574	29,735
Restricted Funds				2,495		2,495	3,784
		103,614	20,574	2,495		126,683	109,113
Debtors		986	-	-		986	1,712
		986	-	-		986	1,712
LIABILITIES							
			-	-			-
		-	-	-		-	-
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	10 April 2024						
Signed on their behalf by	, Mrs G Johnson, Trustee						

HUTTON AND SHENFIELD UNION CHURCH						
NOTES TO THE ACCOUNTS						
FOR THE YEAR ENDED 31ST DECEMBER 2023						
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 2023	Total 2022
a) Voluntary Receipts		£	£	£	£	£
Free Will Offerings		23,387	-	-	23,387	22,552
Gift Aided Offerings		45,037	-	-	45,037	50,928
Donations		7,969	-	-	7,969	8,605
Gift Aid Tax Recovered		13,996	-	-	13,996	17,276
Bequests and legacies		30,000	-	-	30,000	-
		120,389	-	-	120,389	99,361
b) Activities for Generating Funds						
Premises Income		37,118	-	-	37,118	40,982
Property Mission Groups		1,486	-	-	1,486	2,418
Sale of Donated Books		112	-	-	112	104
Fund raising income		450	-	-	450	-
		39,166	-	-	39,166	43,504
c) Charitable Activities						
Coffee Bar		7,799	-	-	7,799	7,141
Fun Day Income		1,321	-	-	1,321	1,096
Church Magazine and directory		14	-	-	14	50
Photocopying		7	-	-	7	21
Messy Church		103	-	-	103	155
Youth Receipts		228	-	-	228	203
Funds	4/5		12,204	2,903	15,107	45,603
		9,471	12,204	2,903	24,579	54,268
d) Investment Income						
COIF Interest	4/5	2,896	60	-	2,956	678
		2,896	60	-	2,956	678
e) Other Receipts						
Miscellaneous		3,446	-	-	3,446	-
Other Receipts			-	-	-	2,835
Weddings/Funeral Donation		500	-	-	500	750
		3,946	-	-	3,946	3,585

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HUTTON AND SHENFIELD UNION CHURCH							
NOTES TO THE ACCOUNTS							
FOR THE YEAR ENDED 31ST DECEMBER 2023							
	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022	
		£	£	£		£	
a) Costs of Charitable Activities (Continued)							
Costs of Charitable Activities B/f		72,678	21,425	3,781	97,884	101,186	
Premises Costs							
Staff Employment Costs		19,003	-	-	19,003	20,857	
Cottage Expenses		3,535	-	-	3,535	13,712	
Copyright Licence		462	-	-	462	581	
Electricity		4,093	-	-	4,093	3,418	
Gas		12,146	-	-	12,146	5,891	
Housekeeping		1,441	-	-	1,441	1,679	
Inspection Certificates		4,348	-	-	4,348	3,046	
Insurance		5,865	-	-	5,865	5,331	
Kitchen Costs			-	-	-		
Cleaning		5,385	-	-	5,385	5,352	
Grounds maintenance		2,990	-	-	2,990	1,785	
Refuse Collection		1,123	-	-	1,123	1,193	
Repairs & Maintenance		7,409	-	-	7,409	4,439	
Hutton Mount Ltd			-	-	-	4,898	
Equipment repairs		807	-	-	807	1,420	
Equipment purchases		301	-	-	301	113	
Water Rates		1,446	-	-	1,446	1,134	
Ashton Bequest		3,777			3,777		
		146,809	21,425	3,781	172,015	176,033	
b) Governance Costs							
Bank Charges		504			504	492	
Professional Fees		945	-	-	945	689	
Other Fees			-	-	-	-	
		1,449	-	-	1,449	1,182	
HUTTON AND SHENFIELD UNION CHURCH							

NOTES TO THE ACCOUNTS							
FOR THE YEAR ENDED 31ST DECEMBER 2023							
4. RESTRICTED FUNDS							
		Balance	Income			Expenditure - 2023	Balance
		01-Jan-23	Charitable Activities & Grant	Bank Interest	Fund Transfer		31-Dec-23
		£	£	£	£	£	£
	Charity	2,495					2,495
	Charity/Sanctus	-					-
	Community Aid	878	20			898	-
	Charitable Appeals		737			737	-
	Foodbank		1,191			1,191	-
	Sale of donated goods	-	955			955	-
		3,374	2,903	-	-	3,781	2,495
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
		01-Jan-23	General	Bank Interest		-	31-Dec-23
		£	£	£	£	£	£
	Who Let The Dads Out	13,872	8,334			17,078	5,128
	Red Balloon	5,329	1,634			1,680	5,283
	Luncheon Club	462	247			305	404
	Minibus	5,072	1,989	60		2,361	4,759
	Property Improvement fund	5,000					5,000
		29,735	12,204	60	-	21,425	20,574
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 2023							
6. CASH AT BANK AND IN HAND		Unrestricted Funds	Designated Funds	Restricted Funds	2023	2022	
		£	£	£		£	
Nat West Current Account							
- GENERAL		34,634			34,634	9,494	
- CHARITY				2,495	2,495	2,495	
- COMMUNITY AID							
- DADS					-	410	
- MINIBUS			3,339		3,339	3,711	
-- PROPERTY IMPRVEMENT FUND			5,000		5,000	5,000	
- RED BALLOON			5,283		5,283	5,329	
Sub Total		34,634	13,622	2,495	50,750	26,439	
NAT WEST COMMUNITY AID				-	-	878	
NAT WEST LUNCH CLUB			404		404	462	
NAT WEST WHO LET THE DADS OUT			5,128		5,128	13,876	
COIF GENERAL FUND		62,247			62,247	59,633	
COIF EDNA TURFF		6,734			6,734	6,451	
COIF DEPOSIT MINIBUS			1,420		1,420	1,361	
PETTY CASH GENERAL					-	16	
		103,614	20,574	2,495	126,683	109,117	
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.							
8. STAFF COSTS AND NUMBERS		2023	2022	2021			
		£	£	£			
Gross Wages and Salaries		33,140	21,184	20,072			
National Insurance Costs							
Employer's Pension Contributions		2,097	293	120			
		35,237	21,477	20,192			
In 2023 from Jan to June there were two members of staff consisting of the Affiliated Minister and the Office Manager. this changed to being the Minister and the Office Manager. All were paid through the PAYE System. From Jul to Dec							
No employee received emoluments in excess of £60,000		0,000 (in 2022 none)					

HUTTON AND SHENFIELD UNION CHURCH									
NOTES TO THE ACCOUNTS									
FOR THE YEAR ENDED 31ST DECEMBER 2023									
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 2023 the contribution by the Church was £12.									