

Emmanuel United Reformed And Methodist Church

Report and Financial Statements

Year ended 31 August 2022

Member of both the Methodist and United Reformed Churches

Bromsgrove and Redditch Methodist Circuit
URC West Midlands Synod

No 5/18
Church No 6C19

Emmanuel Church

Trustees Annual Report on Finance and Governance

Basis of preparation and legal framework

The Trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Full Name of Charity / Church:

Emmanuel United Reformed and Methodist Church Redditch

Registration Charity Number (if a Registered Charity):

1143847

Date of registration (if registered as a Charity)

19 September 2011

Main communication address:

Emmanuel Church, Ecumenical Centre,
6 Evesham Walk,
Redditch, Worcestershire B97 4EX

The Elders of Emmanuel Church Redditch are the Charity Trustees, membership being made up of Church office holders, Minister and representatives appointed by the Church at the Annual Church Meeting (ACM).

Treasurer: Mr Keith Thomas

Keith Thomas acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent examiner: Mr David Burman ICAEW

Investment Bankers: Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes (TMCP)

Current Account: HSBC PLC Redditch

Trustees for the period of these accounts

Minister: Revd James Hamilton

Elders: Ann Gee, Kay Bradley, Janet Chaney, Olive Hall, Jackie Marsh, Tony Pitt, Lyn Renhard, Mike Schofield, Pearl Swanborough, Keith Thomas, Mary Thomas, Ros Williams, Fiona White. From October 2021: Glynn Carr, Helen Carr, Graham Martin, Diane Martin, Rosemarie Davies.

Further information on our Trustees, members and employees is in Appendix A

Aims and organisation

Background

Emmanuel Church Redditch is a 'Local Ecumenical Partnership' (LEP). Its constitution embodies the aims and organisation of both the Methodist and United Reformed Churches.

These are:

The Methodist Church

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church.
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church.
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church.
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The United Reformed Church

The provision of public worship in viable congregations through England, Wales and Scotland carried out through faithful ordained and lay ministry in our churches. Our main charitable activities are: ministry, education & learning, youth & children's work and mission. This latter includes: supporting local community service, and fostering ecumenical and interfaith relationships at all levels.

To advance the Christian religion for the benefit of the public in accordance with the doctrines, principles and usages, and the Scheme of Union of the United Reformed Church.

The constitutional aims of Emmanuel Church Redditch are:

- a) The celebration of public worship;
- b) The teaching of the Christian faith;
- c) Mission and evangelism;
- d) Pastoral work, including visiting the sick and the bereaved;
- e) The provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs.
- f) The support of other charities in the UK and overseas.

Our commitments and actions arise fundamentally from our convictions as followers of Jesus Christ, and the essential goodness of God made plain in Christ. But we believe and are convinced that the actions, ministries, partnerships and commitments arising from our Christian faith and practice offer significant public benefit, to the local community and wider society, in a time when mutual care, support and respect is so much needed.

The Church exists

- To increase awareness of God's presence and to celebrate God's love;
- To help people to learn and grow as Christians, through mutual support and care;
- To be a good neighbour to people in need and challenge injustice.

Emmanuel Church Vision Statement

"Emmanuel Church is a part of the Christian presence in Redditch Town Centre and welcomes all irrespective of gender, ethnicity, sexual orientation or disability. Its purpose is to be a worshipping and witnessing community, serving and supporting all, and to be committed to the causes of justice and peace and the care of creation."

Public Benefit

The Trustees have paid due regard to the guidance issued by the Charity Commission on public benefit.

Structure, Governance and Management

The governing document for the Church is the constitution based on the Model Governing Document for a Single Congregation Local Ecumenical Partnership version 12/01/2010 signed and agreed by the Methodist and United Reformed Churches on the 13/07/2011.

Day to day management of the Church is undertaken by the Church Elders along with the Minister.

The Trustees are appointed at the ACM of the Church.

The Church Meeting is responsible for all decision making, but allows designated sub groups the authority to make decisions within a closely managed remit.

These sub groups are:

Elders, Finance and Property, World Service and Mission, Worship, Pastoral and Discipleship, Junior Church (C2C), Social and Catering.

Trustee Training

A range of guidance produced by Methodist Connexion and the United Reformed Church to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions. New Trustees are assigned a long standing Trustee to take them through their responsibilities and duties. They attend training days for new Trustees run by either the Methodist or URC Church governing bodies.

Related Parties

The Church is a constituent member of the Bromsgrove and Redditch Methodist Circuit (5/18) which is part of the Birmingham Methodist District and is accountable to the Methodist

Conference. It is also part of the United Reformed Church West Midlands Synod (6C19) which is accountable to the United Reformed Church.

The Church makes annual donations to 'The Methodist World Mission Fund', 'The Methodist Property Fund', and occasionally to these related parties.

The internal organisations linked to this church are:

Craft Club, Tuesday Fellowship, Guiding including Rainbows and Brownies, Tots & Co, Badminton Club, Indoor Bowls and Contact Centre.

Review of the Year

Overview

Some normality has been reached through this financial year. COVID restrictions were lifted, and our coffee shop and rooms were back to being used on a regular basis. The staff were no longer furloughed.

However, we are aware we need to reflect on our future and what we can achieve when roughly 75% of our community list are over the age of 60, with around 34% being aged between 71 and 80 and nearly 30% over 80. Our membership back in 2017 was 120; in July 2022 it stood at 97.

Since lockdown, at least two groups using our premises are thriving. Tots and Co, on a Monday morning, has around 30 children attending regularly with their parents and carers. The Sanctuary Gaming Café, meeting on a Friday evening, attracts an average attendance of about 80 people, again mainly families. The challenge for us as a church is how we engage with these groups and others in ways which begin to connect them with our community of Christian worship and discipleship.

Sarah Leeson, our Lay Pastor, announced her intention to retire from her paid role at Emmanuel at the end of August 2023.

Hospitality

Since September 2021 we have been welcoming people back into the Ecumenical Centre. We have worked with different groups on events that took place in the Sanctuary. The group organisers have commented they have chosen the Ecumenical Centre because of its capacity and the help and support they receive. Whether it is providing a choir or speaker, help with the audio-visual technology, or refreshments, our hospitality is much appreciated.

As well as one off events, groups such as Churches Together in Redditch run a monthly Church leaders' breakfast in the coffee shop area and PLUS Group (an NHS social prescribing service) as well as the Alex Hospital Chaplains meet monthly during coffee shop opening times. Healthwatch Worcestershire visit the coffee shop monthly to speak with customers to listen and receive feedback on their experience of healthcare in the County. These visits to the Ecumenical Centre have been referred to in a county wide publication on healthcare in Worcestershire.

Outreach

The Emmanuel Church coffee shop reopened after lockdown on 20th May 2021 for 2 days a week (Thursday and Friday) and increased to 3 days a week (Tuesday, Thursday and Friday) from 28th September.

Since returning from furlough outreach has restarted with the following activities:

Redditch Churches Together, Faith at Work in Worcestershire, Messy Church, Christmas Tree Festival 2021, Toys for children of Hewell Grange prisoners and Discipleship groups.

The Ecumenical Centre

Re-opening the building safely was a major task. Current health and safety procedures had to be updated in line with changing Covid guidelines. Because the Centre is a multi-purpose space different guidelines applied for different uses: Places of Worship, Community Centres & charities, Essential services, Hospitality, Events, Businesses & offices.

- **Lettings and Hirings**

We still have Rooms 1,2,3, 6 and 7 rented out to 3 local charities, Carers' Careline, Disability Support Project and Victim Support. Our regular hirings are stable and bringing in an income. Regular hirers include Sanctuary Games Café, Age UK T'ai Chi, Redditch Older People's Forum, Carers Careline Strength and Balance class, Life Drawing Class, Radiate Redditch Community Café, High Strive Club for Adults with learning difficulties. In addition, our counselling rooms are regularly hired by counsellors from West Midlands Rape and Sexual Assault Support Centre.

- **Health and Safety**

Health and safety obligations are constantly monitored and reviewed with the help of the Health and Safety Officer for URC West Midlands, including fire safety obligations, water contamination and checks on our integrated water sprinkler system and centre security.

- **Church Suite**

Church members' data has been inputted into a new programme called Church Suite. One of the most important reasons behind this change of direction towards a technology-based address system is GDPR legislation.

- **The Cross**

After over 5 years, the cross on the wall outside our entrance has been repaired with help from the Kingfisher Centre.

- **Environment**

Our solar panels and roof insulation continue to reduce the building's carbon footprint.

- **The Future**

We are aware that the building is nearly 50 years old and as such is going to need more maintenance and upkeep over the next few years.

Worship

Worship has resumed on Sunday mornings, as has the weekly service on Thursdays. Covid restrictions were gradually lifted over the year. Attendance at morning worship is around 50-60 and on Thursdays around 12-15.

C2C (Come To Church – Emmanuel Young People) started meeting again in September 2021 and Godly Play sessions have also recommenced. There 4 children who attend regularly.

World Service & Mission

Meet 3 times a year and organise retiring collections for local, national and international charities and appeals.

Redditch Child Contact Centre

The Contact Centre re-opened after lockdown in March 2022, fortnightly instead of weekly, because of a reduced number of volunteers.

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. This is normally from the Methodist Birmingham District or the United Reformed Church West Midlands Synod. An annual review process is undertaken and recorded. Income and Expenditure is monitored and is compared with the approved annual budget at the bi-monthly Finance and Property Meeting, in order to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

The Church Meeting agrees to the signatures for the current account and investment accounts. Our building is part of the Kingfisher Shopping Centre and benefits from the 24 hour monitoring of our Fire Detection equipment as well as being included in the Shopping Centre Sprinkler system.

Full insurance is taken out to cover the Trustees and Volunteers as well as the building and its contents.

Organisations not belonging to the Church who are hiring any of our facilities must have their own indemnity insurance. This is stipulated in our conditions of room hire.

Our Fire and Health and Safety procedures are updated for any changes and reviewed each year.

We have training in hygiene for the kitchen volunteers and in first aid for members of staff.

Our staff and Trustees have attended safeguarding training run by the Methodist Church.

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure of the General Fund, plus the accumulated value of the Mary Gatecliff Legacy. This is considered to meet any unforeseen item of major expenditure on the Church building and to be able to continue funding planned activities including the assessment payable to the Bromsgrove and Redditch Circuit and to the United Reformed Church West Midlands Synod. In addition, the Church from time to time designates reserves for specific purposes allied to its aims and objectives. Current designated reserves are outlined in the financial statements.

Safeguarding

Safeguarding Children and Vulnerable Adults Policy for Emmanuel United Reformed & Methodist Church

This policy was agreed at a Church Meeting held on Sunday 10th July 2022

The Methodist Church, along with the whole Christian community, believes each person has a value and dignity which comes directly from God's creation in God's own image and likeness. Christians see this as fulfilled by God's re-creation of us in Christ. Among other things, this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Emmanuel Church is committed to the safeguarding and protection of all children, young people and adults and affirms that the needs of children or of people when they are vulnerable and at risk are paramount.

Emmanuel Church recognises that it has a particular care for all who are vulnerable whether as a result of disabilities or reduction in capacities or by their situation. It is recognised that this increased vulnerability may be temporary or permanent and may be visible or invisible, but that it does not diminish our humanity and our wish to affirm the gifts and graces of all God's people.

This policy addresses the safeguarding of children, young people and vulnerable adults. It is intended to support the Church in being a safe, supportive and caring community for children, young people, vulnerable adults, for survivors of abuse, for communities and for those affected by abuse.

Emmanuel Church recognises the serious issue of the abuse of children and vulnerable adults and recognises that this may take the form of physical, emotional, sexual, financial, spiritual, discriminatory, domestic or institutional abuse or neglect, abuse using social media, child sexual exploitation or human trafficking (slavery). It acknowledges the effects these may have on people and their development, including spiritual and religious development. It accepts its responsibility for ensuring that all people are safe in its care and that their dignity and right to be heard is maintained. It accepts its responsibility to support, listen to and work for healing with survivors, offenders, communities and those who care about them. It takes seriously the promotion of welfare so that each of us can reach our full potential in God's grace.

Emmanuel Church commits itself to:

1. RESPOND without delay to any allegation or cause for concern that a child or vulnerable adult may have been harmed, or may suffer harm, whether in the church or in another context. It commits itself to challenge the abuse of power of anyone in a position of trust.
2. IMPLEMENT the Methodist Church Safeguarding Policy, government legislation and guidance and safe practice in the circuit and in the churches.
3. PROVIDE support, advice and training for lay and ordained people to ensure that people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.
4. AFFIRM and give thanks for those who work with children and vulnerable adults and also acknowledge the shared responsibility of all of us for safeguarding children and vulnerable adults who are on our premises.

Church Meeting

Legal responsibility for safeguarding lies with the Church Meeting. The Safeguarding Officers should be church members and should attend the Church Meeting at least annually to report on the implementation of the Safeguarding Policy. It is not appropriate for the minister in pastoral charge to hold a Church Safeguarding Officer role because of the potential conflict with their own responsibilities.

Emmanuel Church appoints:- Sarah Leeson as Church Safeguarding Officer (Adults) and Jan Channer as Church Safeguarding Officer (Children).

Further details are available in our Church Meeting minutes.

Finance Review

On the 31st August 2022 our overall assets totalled £1,975,934 with £643,967 in the General Fund and £1,331,966 in the Reserve Fund. This is a reduction from last year. Investment losses were £59,363 and income **loss over expenditure was £26,961**. However, £10,000 was donated to the appeal from the Methodist Church Pension Fund. Investment income did recover, but only to 2.5% return rather than the pre Covid normal of 3%.

We are still expecting a long continuation of losses of around £2,000 a month. As agreed at last year's Church Meeting, we will sell up to £24,000 of our stocks and shares to cover this loss. Judgement of how much we need to sell will be made in around Spring 2023.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£
Income						
1 Offerings	4	45,016				45,016
2 Gift aid	5	13,062				13,062
3 Donations and Legacies	6	6,944	56			7,000
4 Interest and investment income	7	9,010	7	25,884		34,901
6 Income from investment properties	8	10,315				10,315
7 Grants	9 & 37	31,943	-	-		31,943
8 Room Hire	10	29,466				29,466
9 Internal organisations	11	-	1,230	-		1,230
10 Other charitable income	12 & 36	13,297	4,349	-		17,646
11 Total income		159,053	5,642	25,884	-	190,580
Expenditure						
12 Circuit assessment or share	13	17,750	-	-		17,750
13 URC Ministry Fund	13	38,444	-	-		38,444
14 Grants and donations	14	10,000	-	-		10,000
15 Employment Expenses, Incl Tax and Pension	15	64,895	-	24,327		89,222
16 Property maintenance inc insurance	16	19,810	5,999	-		25,810
17 Utilities	17	10,158	-			10,158
18 Depreciation	18					-
19 Office expenses	19	11,297	-	-		11,297
20 Other expenditure	20	9,120	4,349	41		13,510
21 Internal organisations	21	-	1,350	-		1,350
22 Total charitable expenditure		181,474	11,699	24,368	-	217,541
23 Net Loss/Gain Income Expenditure		(22,421)	(6,056)	1,516	0	(26,961)
24 Gains/(losses) on monetary investments	22	(324)	(14,174)	(44,865)		(59,363)
25 Gains/(losses) on investment properties	23					0
26 Net income/(expenditure)		(22,746)	(20,231)	(43,348)	0	(86,325)
27 Transfers between funds-Pandemic Relief	24	24,000		(24,000)		-
28 Other gains/(losses)	25					-
29 Net movement in funds		1,254	(20,231)	(67,348)	0	(86,325)
30 Total funds brought forward		236,547	426,396	1,399,315		2,062,258
31 Total funds carried forward		237,802	406,165	1,331,966	-	1,975,934

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£
Income						
1 Offerings	4	47,258				47,258
2 Gift aid	5	8,003				8,003
3 Donations and Legacies	6	66				66
4 Interest and investment income	7	6,864	2	18,142		25,008
6 Income from investment properties	8	10,636				10,636
7 Grants	9 & 37	46,071		7,483		53,554
8 Room Hire	10	18,515				18,515
9 Internal organisations	11		540			540
10 Other charitable income	12 & 36	9,404	5,245			14,649
11 Total income		146,815	5,787	25,625	-	178,227
Expenditure						
12 Circuit assessment or share	13	15,000				15,000
13 URC Ministry Fund	13	41,501				41,501
14 Grants and donations	14	-				-
15 Employment Expenses, Incl Tax and Pension	15	61,863		23,780		85,644
16 Property maintenance	16	16,387		2,042		18,429
17 Insurance, utilities etc	17	8,473				8,473
18 Depreciation	18					-
19 Office expenses	19	10,095				10,095
20 Other expenditure	20	13,088	5,245			18,333
21 Internal organisations	21		250			250
22 Total charitable expenditure		166,408	5,495	25,822	-	197,724
23 Net Loss/Gain Income Expenditure		(19,593)	292	(197)	0	(19,497)
24 Gains/(losses) on monetary investments	22	806	51,314	156,881		209,001
25 Gains/(losses) on investment properties	23	45,000		45,500		90,500
26 Net income/(expenditure)		26,213	51,606	202,185	0	280,004
27 Transfers between funds	24					-
28 Other gains/(losses)	25					-
29 Net movement in funds		26,213	51,606	202,185	0	280,004
30 Total funds brought forward		210,334	374,791	1,197,130		1,782,255
31 Total funds carried forward		236,547	426,396	1,399,315	-	2,062,258

Balance Sheet as at 31 August 2022

Notes to the
Accounts

		General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £	Totals 2021 £
Fixed Assets							
Church building and other property	26					0	0
Investment properties	27	225,000		230,500		455,500	455,500
Investments	28					0	0
Total fixed assets		225,000	0	230,500	0	455,500	455,500
Current Assets							
Debtors and prepayments	29	2,954	0	8,344		11,299	17,080
Loans by the Churches	30					0	0
Investments with TMCP	31	7,048	343,344	1,026,816		1,377,209	1,436,572
Central Finance Board Deposits	32	7,983	62,822	66,305		137,111	164,444
Cash at Bank and in hand	33	6,329	0			6,329	12,880
Total current assets		24,315	406,165	1,101,466	0	1,531,946	1,630,976
Current liabilities							
Creditors (due in under 1 year)	34	11,512	0	0		11,512	24,217
Grants payable within 2021-22	35					0	0
Total current liabilities		11,512	0	0	0	11,512	24,217
Net current assets/liabilities		12,803	406,165	1,101,466	0	1,520,434	1,606,758
Total assets less current liabilities		237,803	406,165	1,331,966	0	1,975,934	2,062,258
643,968							
Long term liabilities (due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Church						0	
						0	
Net assets		237,803	406,165	1,331,966	0	1,975,934	2,062,258
Funds of the Church							
General Fund (Unrestricted)		237,803				237,803	236,547
Designated Funds (Unrestricted)			406,165			406,165	426,396
Total Unrestricted Funds						643,968	662,944
Restricted Funds				1,331,966		1,331,966	1,399,315
Endowment Funds					0	0	
Total Funds		237,803	406,165	1,331,966	0	1,975,934	2,062,258

Signed

Church Treasurer

Notes to the Accounts**1. Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investment property and other investments which are included at market value, as modified by the revaluation of certain assets.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted and Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in notes 28 and 29. Any funds may be represented by more than just cash.

Investments

The funds that support the various funds are held by TMCP (Trustees for Methodist Church Purposes) in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Capital commitments and contingent liabilities

Last year we sold £24,000 of shares in the reserve fund and created a Pandemic Recovery Fund. This year's accounts include the transfer to the General Fund. We may need to do the same next year, but we will wait to see if the lettings catering, and investment income continue to recover. We also have insurance cover for loss in income and we have already had an interim payment of £6,000. We now have received a further £886.88 as the final settlement, which will be shown in the accounts for 2022-23.

3. Accounting policies**Basis**

These accounts have been prepared on the basis of historical cost, except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

The freehold property is shown at most recent valuation, which was 2022

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding bills due.

Creditors

Creditors include outstandings relating to collections.

House Rental Income

All the rental income from the Reserve Fund house, 42 Harport Road, is used to support the General Fund, as is the income from 75 Prospect Hill

TMCP Management Charges

The Trustees for Methodist Church Purpose (TMCP), charge 0.285% of our TMCP assets to cover the work they are doing in managing our investments.

Next year that charge will be £3,924.90 for managing a total value of £1,377,208.58

SOFA**Emmanuel Methodist / URC Redditch****Notes to Accounts
Income**

				2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
4. Donations and Offerings					
Free will offerings					
Collections - Envelopes and Standing Orders	44,403			44,403	46,073
Collections - Loose	613			613	1,185
Total Offerings	45,016			45,016	47,258
5. Gift Aid					
Tax credits Envelopes and Standing Orders	13,062			13,062	8,003
Total Gift Aid	13,062	-	-	13,062	8,003
6. Donations and Legacies					
Uniformed Organisations	393			393	-
Maries Funeral	324				
Craft Club - Christian Aid	100				
Church of Grace	600			600	-
Anon	5,527	56		5,584	66
Legacies	-				-
Total Donations and Legacies	6,944	56		7,000	66
7. Interest and Investment Income					
	£	£	£	£	£
Interest From CFB Accounts	275	7	293	575	204
Interest From Bank Account	0			0	-
Dividends From TMCP				-	-
Dividends From Mary Gatecliff Legacy	8,735			8,735	6,744
Dividends from Reserve Fund			25,591	25,591	18,061
Total Interest and Dividend Income	9,010	7	25,884	34,901	25,008
8. House Rents	10,315			10,315	10,636
9. Grants					
	£	£	£	£	£
Government Furlough	1,543			1,543	23,554
Redditch URC Trust	30,400			30,400	30,000
<i>Details of Redditch Trust in note 34</i>	31,943		-	31,943	53,554

**Notes to Accounts
Income**

				2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£		£	£	£
10. Room Lettings					
Offices	18,804			18,804	15,764
Regular Room Hiring	10,459			10,459	2,751
Add Hoc Hiring	203			203	-
	29,466			29,466	18,515

11. Internal Organisations

	Unrestricted £	Designated £	Restricted £	Total £	Total £
Benevolent Fund		650		650	
Craft Club		100		100	140
Tuesday Fellowship - Interest Account				-	-
Godly Play				-	-
Flower Fund				-	
Tuesday Fellowship				-	
Social Committee		480		480	-
Flower Fund				-	400
				-	-
	-	1,230		1,230	540

12. Other Charitable income

	Unrestricted £	Designated £	Restricted £	Total £	Total £
Printing				-	-
Special Efforts				-	-
Betty Whitaker Teas				-	-
Saltmine Panto Surplus				-	-
Collections on behalf of others		4,349		4,349	5,245
Misc. Income				-	13
Magazine	91			91	90
Funeral Fees				-	-
Cross charged for work at Beacon Church				-	-
Tots	568			568	-
Insurance Claim - Loss of Income Interim				-	6,000
Bank Charge Refund - past 10 years	5,074			5,074	-
Other	1,287			1,287	1,615
Solar Panels	1,762			1,762	773
Catering	4,515			4,515	913
	13,297	4,349	-	17,646	14,649
<i>Catering</i>	<i>4,515</i>			<i>4,515</i>	<i>913</i>
<i>Net Catering less expenses</i>	<i>2,784</i>			<i>2,784</i>	<i>176</i>

TOTALS

159,053	5,642	25,884	190,579	178,161
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SOFA Contd.

Emmanuel Methodist / URC Redditch

**Notes to Accounts
Expenditure**

			2022	2021
	Unrestricted	Designated	Total	Total
	£	£	£	£
13. Circuit and URC Assessments				
Bromsgrove and Redditch Methodist Circuit	17,750		17,750	15,000
URC West Midlands Synod	38,444		38,444	41,501
TOTALS	56,194		56,194	56,501
14. Grants and donations				
Methodist Pension Fund Appeal	10,000		10,000	
			-	
			-	
TOTALS	10,000	-	10,000	-
15. Employment Costs				
Wages, salaries and benefits in kind	48,494		48,494	71,745
Employees National Tax & Insurance	8,040		8,040	5,481
Pension Contribution	5,734		5,734	7,001
Training	414		414	
Employee Travel	2,212		2,212	1,417
TOTALS	64,895	-	64,895	85,644
16. Property Maintenance				
Major Repairs/Projects				
Building COVID			-	3,826
Kitchen Ventilation			-	3,496
Shading windows in hall	125	5,269	5,394	-
Refurbished Office Copier / Printer			-	-
			-	-
Maintenance and Contracts				
Building Maintenance - Jeremy Powell			-	-
PAT Electrical Appliances and Repairs	3,201		3,201	2,124
Gas Boilers	1,535		1,535	-
Building Contents Insurance	2,892		2,892	2,342
House Insurance (42 and 75)	1,391		1,391	-
House Repairs / Improvements		730	730	
ADT Fire Smoke Detectors	1,530		1,530	935
Sprinkler Inspection	1,794		1,794	
Door and CCTV Security			-	-
Fire Extinguishers			-	185
Lift Maintenance	1,588		1,588	2,388
Lift Insurance Inspections	1,676		1,676	-
Miscellaneous items	4,079		4,079	3,135
			-	
TOTALS	19,810	5,999	25,809	18,429
17. Utilities				
Electricity	5,251		5,251	2,941
Gas	4,709		4,709	4,583
Water	199		199	949
TOTALS	10,158	-	10,158	8,473

Notes to Accounts**Expenditure**

				2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
18. Depreciation					
NONE	-	-	-	-	-
19. Office Expenses	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Telephone	1,264			1,264	793
IT , Internet Email and Web Site	1,846			1,846	710
Magazine	640			640	582
Leaflets				-	-
Paper	536			536	1,757
Printer Toner	785			785	1,053
Bin Collection BIFFA	3,317			3,317	3,039
Sanitary Bins - Cannon Hygiene				-	780
Cleaning Materials - Patersons	1,978			1,978	961
Misc. items	931			931	418
TOTALS	11,297	-	-	11,297	10,095
20. Other Expenditure	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Minister Expenses				-	3,936
Musicians	75			75	-
Preaching				-	-
Junior Church	212			212	70
Tots & Co			41	41	
Bank Charges	362			362	414
Health and Safety - Nick Gray	754			754	
Misc.	2,902			2,902	321
Credit card transactions in last 2 weeks Aug 2020				-	532
Accruals - Accounts examination costs backdated	1,100			1,100	5,160
Catering Expenses	1,731			1,731	736
Church Expenses				-	-
Music and Words Licence	754			754	654
TV Licence	159			159	158
St Stephens (OASIS) Parking for Staff and Minister	650			650	605
Flowers and Bulbs from Where Next				-	-
Books	294			294	-
Subscriptions, CTR, BARN				-	80
Misc.	128			128	424
Collections on Behalf of others see note 37		4,349		4,349	5,245
Reserve Fund Expenditure - Other				-	-
Training				-	-
Centre refurbishment fund				-	-
Finance / Property and H&S Support				-	-
Narthex Improvements				-	-
COVID-19 Building Changes				-	-
TOTALS	9,120	4,349	41	13,510	18,333
21. Internal Organisations	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Craft Club				-	250
Tuesday Fellowship		56		56	-
Flower Fund		92		92	
Godly Play				-	-
Social Committee		991		991	-
Harriet Smith - Young people					
Benevolent Fund		212		212	-
TOTALS	-	1,350	-	1,350	250
TOTAL EXPENDITURE	181,474	11,698	24,368	217,540	197,724

SOFA Contd.
Emmanuel Methodist / URC Redditch

Notes to Accounts

	2022				2021
	Unrestricted £	Designated £	Restricted £	Total £	Total £
22. Gains/(losses) on monetary investments					
TMCP Interest Fund	(324)			(324)	806
TMCP Mixed Managed Fund		(960)		(960)	2,372
TMCP Mary Gatecliff		(13,214)		(13,214)	48,942
TMCP Reserve Fund			(44,865)	(44,865)	156,881
	(324)	(14,174)	(44,865)	(59,363)	209,001
23. Gains/(losses) on investment properties					
75 Prospect Hill				0	45,000
42 Harport Road				0	43,000
2 Acres Land Arrow Valley				0	2,500
	0	0	0	0	90,500
24. Transfers between funds					
Pandemic Relief Fund	24,000	0	(24,000)	0	0
	24,000	0	(24,000)	0	0
25. Other Gains/(losses)					
	0	0	0	0	0
	0	0	0	0	0

BALANCE SHEET

Notes to Accounts

Fixed Assets

26. Church Buildings	Unrestricted £	Designated £	Restricted £	Total £	Total £
None	0	0	0	0	0
Total	0	0	0	0	0
27. Investment Properties	Unrestricted £	Designated £	Restricted £	Total £	Total £
Houses for Lay Workers					
75 Prospect Hill	225,000			225,000	225,000
42 Harport Road			218,000	218,000	218,000
2 Acres Land Arrow Valley			12,500	12,500	12,500
Total	225,000	0	230,500	455,500	455,500
28. Investments	Unrestricted £	Designated £	Restricted £	Total £	Total £
None	0	0	0	0	0
Total	0	0	0	0	0
29. Debtors and prepayments					
Methodist Circuit pre-paid monthly assessment	1,500			1,500	1,250
Room Hire Invoices not yet paid (but were in Sept)	472			472	2,628
Prepayments	982			982	
Owed by General Fund to Reserve Fund see note 34			8,344	8,344	13,202
Total	2,954	0	8,344	11,299	17,080
30. Loans by the Church	Unrestricted £	Designated £	Restricted £	Total £	Total £
None	0	0	0	0	0
Total	0	0	0	0	0

BALANCE SHEET contd.**Notes to Accounts****31. Investments with TMCP**

Charles Terry 10235
Caroline Hayes 5856
Various Bequests 7688
Various Bequests 312
 Mary Gatecliff - TMCP Mixed Managed
Mary Gatecliff - TMCP Property
Mary Gatecliff - TMCP Interest Fund
Proceeds of Sale Bates Hill 12324
 TMCP Reserve Fund Mixed Managed
TMCP Reserve Fund Property
TMCP Interest Fund
TMCP Unpaid Income

None

Total

Emmanuel Methodist / URC Redditch			2022	2021
Unrestricted	Designated	Restricted	Total	Total
£	£	£	£	£
4,869			4,869	5,196
50			50	50
1,349			1,349	1,348
780			780	780
			0	0
	281,275		281,275	300,130
	47,407		47,407	41,766
	0		0	0
	14,661		14,661	15,621
			0	0
		897,863	897,863	958,051
		128,793	128,793	113,467
		160	160	162
		0	0	
			0	
0	0	0	0	0
7,048	343,344	1,026,816	1,377,209	1,436,572

32. Central Finance Board Deposits

CFB Reserve Fund
CFB General Fund
GFB Women's Fellowship
CFB Govier

Total

Unrestricted	Designated	Restricted	Total	Total
£	£	£	£	£
		64,041	64,041	81,672
7,983	62,079		70,063	79,777
	743	1,000	1,743	1,735
		1,264	1,264	1,259
7,983	62,822	66,305	137,111	164,444

33. Cash at Bank and in hand

HSBC Current
HSBC Deposit
Debit Card
Cash in Hand

Total

Unrestricted	Designated	Restricted	Total	Total
£	£	£	£	£
5,945			5,945	8,378
509			509	4,729
-157			-157	-294
31			31	67
6,329	0	0	6,329	12,880

Current Liabilities**34. Creditors (due in under 1 year)**

Vaccine Appeal
Primrose Hospice - Margaret Maries Memorial
Harvest Appeal
Shelia Woodcock Memorial
MHA
Mary's Meals
Touchstone
DEC CAID Ukraine Appeal
Gas Quarter Bill not paid till September
Room 3 Hire 10 months paid in advance
Accruals - External Examiners Fees
Owed to Reserve Fund - see note 29

Total

Unrestricted	Designated	Restricted	Total	Total
£	£	£	£	£
			0	220
177			177	0
			0	171
93			93	0
173			173	0
365			365	0
183			183	0
1,076			1,076	0
			0	1,525
			0	3,940
1,100			1,100	5,160
8,345		0	8,344	13,202
11,512	0	0	11,512	24,217

35. Grants payable within 2021-22

None

Total

Unrestricted	Designated	Restricted	Total	Total
£	£	£	£	£
0	0	0	0	0
0	0	0	0	0

Detailed analysis of individual fund movements

GENERAL FUND

Description	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Pandemic Relief Fund	-	24,000				24,000
General Fund not designated	236,547	159,053	181,474		(324)	213,802
Totals	236,547	183,053	181,474	-	(324)	237,802

GENERAL FUND DESIGNATED

Description	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Legacy Investments TMCP	357,518				(14,175)	343,344
Legacy Investments CFB	36,484					36,484
Centre Refurbishment	5,269		5,269			0
Ipsely Housing Trust	23,032		730			22,302
Sanctuary Development	-					-
Social Committee	47	480	991			464
Central Maintenance Fund	-					-
Godly Play	461	-	-			461
Choir Accounts	385					385
Craft Club	778	100	-			878
Flower Fund	460	-	92			368
H. Smith	941		-			941
Women's (Tuesday) Fellowship	735	63	56			743
Benevolent Fund	286	650	212			724
Collections on behalf of others	0	4,349	4,349			0
	-					-
Totals	426,396	5,642	11,698	-	(14,175)	406,166

RESTRICTED FUNDS

Description	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Emmanuel Reserve Fund	1,373,055	25,879	24,368		(44,865)	1,329,701
Women's (Tuesday) Fellowship	1,000					1,000
Govier Fund	1,259	5				1,264
Pandemic Recovery Fund	24,000		24,000			-
	-					-
Totals	1,399,314	25,884	48,368	-	(44,865)	1,331,966

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
						-
						-
						-
Totals					-	-

Fund purposes

Analysis of Investment Movements

Description	Carrying market value at beginning of year	Additions to Investment	Disposals at carrying value	Net gain/loss on revaluation	Carrying market value at end of year
Houses					
42 Harport Road	218,000				218,000
2 acres Arrow Valley land	12,500				12,500
75 Prospect Hill	225,000				225,000
Totals	455,500	-	-	-	455,500

TMCP Funds					
Legacy Fund un-designated	7,373			(324)	7,048
Legacy Fund designated	357,518			(14,174)	343,344
Reserve Fund	1,095,681		(24,000)	(44,865)	1,026,816
Totals	1,460,572	-	(24,000)	(59,363)	1,377,209

Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £
NONE					

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	

Purpose of loans

Creditors due after one year

Name of creditor	Amount on 31-Aug-2022	Amount on 31-Aug-2021
NONE		-
		-
Total		

Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

£

This year

Nil

Last year

Nil

Number of trustees who were paid expenses

None

None

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Emmanuel Methodist / URC Redditch

	2022	2021
37 Collections		
Action for Children		267
All We Can (MRDF)		267
Bible Society	221	
Bromsgrove and Redditch Circuit Welcomes Refugees	520	
Child Contact Centre	404	
Centre Users (Victim Support and Carers Care Line)		
Christian Aid		267
Commitment For Life		
Dharpur Hospital		267
Disaster Emergency - Afganistan	739	
Disaster Emergency - Christian Aid - Ukraine	1,076	
Disaster Emergency Appeal		760
Easter Offerings - Methodist World Mission	244	592
Food Bank		668
Give thanks for Vaccine		848
Mary's Meals	365	
Methodist Homes for the Aged	327	
Primrose Hospice -Margaret Maries Memorial	177	
Shelter at Christmas		673
Touchstone	183	134
Toys for Prisoners		505
Woodcock Memorial	93	
Total Collections	4,349	5,245

Craft Club Giving

DEC Ukraine	100	
Emmanuel Church	100	150
Teams 4 U - Shoe Box Transport		
Disaster Emergency Committee		100
	200	250

This report is for information only and does not form any part of these accounts other than an explanation of where the URC Redditch Trust Grants come from and the state of that fund.

38 URC Trust Fund - Last Published Accounts

	Unrestricted	Restricted	Total	Last Year
Balance 1st January 2022	449,351	1,547,285	1,996,636	1,785,427
Income <i>Re-valuation</i>	- 42,668	- 225,683	- 268,351	206,192
<i>Interest and Dividends</i>	7,677	40,607	48,284	45,227
Expenditure Emmanuel Monthly		31,200	31,200	30,000
			-	-
			-	-
Fire Doors			-	-
Other projects			-	2,394
			-	-
Admin Costs to Trust	1,243	6,551	7,794	7,816
Sub Total	1,243	37,752	38,994	40,210
Income Less Expenditure (excluding revaluation)	6,434	2,855	9,290	5,017
Balance 31st Dec 2022	413,117	1,324,457	1,737,574	1,996,636

This Trust is managed by the Trustees of the URC West Midlands Synod

It was established from legacies in 1825

The purpose being the support of the cost of a Minister and payment of major building projects
Emmanuel Church Redditch has first claim on the income from the fund, but other churches
in the West Midlands Synod can ask for grants.

CHURCH COUNCIL MEMBERSHIP & Direct Employees**MINISTER**

Rev Ian Ring followed by Rev James Hamilton

Employees

		Per Week
Hospitality and Outreach	Sharon Forrest	25 hours
Lay Pastor	Sarah Leeson	37.5 hours
Centre Manager	Nicki Farnes	20 hours
Tots	Laura Darby	4 hours
House Keeper	Caren Price Hunt	20 hours
Finance assistant	Lucy West	5 hours

CHURCH ELDERS

Ann Gee	Mike Schofield
Fiona White	Olive Hall
Jackie Marsh	Pearl Swanborough
Kay Bradley	Ros Williams
Lyn Renhard	Tony Pitt
Mary Thomas	Janet Chaney
	Keith Thomas

As from October 2021

Helen Carr	Glynn Carr
Diane Martin	Graham Martin
Rosemarie Davies	

CHURCH SAFEGUARDING CO-ORDINATOR

Children and Young People	Jan Channer
Vulnerable Adults	Sarah Leeson

GDPR CO-ORDINATOR

Mike Schofield

CHURCH REPRESENTATIVES TO OTHER BODIES**1 Methodist Circuit Meeting**

Keith Thomas

Fiona White

2 URC West Midlands Synod

Jackie Marsh and Olive Hall

3 Churches Together in Redditch

Tony Pitt

4 Radiate Redditch (formerly Redditch Winter Shelter)

Sharon Forrest Sarah Leeson

5 Redditch Town Centre Churches

Tony Pitt

6 Women's World Day of Prayer

Margaret Lockwood

7 Christian Aid Week

Jackie Marsh

8 Carers Careline

Angela Vaughan

9 DSP

Nicki Farnes

DECLARATIONS**Treasurer**

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

K Thomas

Date

15-Jun-23

Name

Mr K Thomas

Address

2 Ashperton Close, Redditch, B98 7NG

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on
and were approved.

14-Jun-23

Signature of the Chair of the meeting

Rev J Hamilton

Name of the Chair of the meeting

Rev James Hamilton

Date

Independent Examiner's Report to the Trustees of the

Emmanuel Methodist / URC Redditch

Church

This Report is on the Church Accounts for the year ended 31st August

2022

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Actual Signed Document is Kept at Emmanuel Church and External Examiners

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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 requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

D.R.BURMAN

Signature

D. R. Burman

Relevant Professional qualification or body

ICAEW

Address

BRUNSWICK HOUSE
BIRMINGHAM ROAD
REDDITCH B97 6DY

Date

15-Jun-23

Actual Signed Document is Kept at Emmanuel Church and External Examiners