

Emmanuel United Reformed And Methodist Church

Report and Financial Statements

Year ended 31 August 2023

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 2023. 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, 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 does make donations to the Methodist Church and URC Synods for various appeals and requests.

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, although we are still spending some £2,000 per month more than we receive in cash income. The Church Meeting has agreed to allow the sale of up to £30,000 per year of our investments to keep sufficient cash in our current and instant access accounts.

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 2023 it stood at 89. Two groups using our premises are continuing to thrive. Tots and Co, on a Monday morning, has around 30 to 35 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. This has now been expanded to start with Friday Warm Welcome (FWW), offering low cost breakfasts between 10 and 12, and then staying open through the afternoon for those who wish to stay. 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, retired 31st August 2023 and we were fortunate to have Ruth Wilde to take on this role from September 2023.

Hospitality

We have over the last 12 months continued to offer the Centre as a place for members of the community to meet together and enjoy activities that help with their wellbeing, there continues to be something on offer around the NHS "5 ways to wellbeing" of connect, give, keep active, keep learning and take notice.

Activities

The What's on Guide is regularly updated and is available around the Centre to pick up and take away, pass on to friends or neighbours or by downloading it from the Emmanuel Church website.

The coffee shop is an opportunity to give by giving of our time and giving back to the community as well as an opportunity to connect with people. The coffee shop runs Tuesday and Thursday morning. We are blessed with 15 volunteers. Thank you if you are one of the volunteers who make this warm welcome possible and thank you if you are a customer of the coffee shop or Friday Warm Welcome breakfast, it is very much appreciated.

There are a mix of groups who meet at the Centre offering an opportunity for people to learn something new, connect with others or keep active such as Craft Club, short mat bowls, Tots, fellowship and Bible Book, We don't know of any other church what provides such an extensive offer, it would be lovely to see more church members making the most of what's on. One of the groups providing a warm welcome to visitors to the Centre run a popular Friday evening games café. The group, run by the charity DSP, who are tenants in the building earlier this year made a proposal, which was taken to the Church Meeting, to provide volunteers to run a Friday morning Warm Welcome. The Church Meeting agreed, and the Friday Warm Welcome has been running successfully since November.

The Friday Warm Welcome (FWW) objectives are to help people who may be feeling, because of the cost of living or other crisis, loss of their physical or emotional wellbeing, to address social isolation and to provide a space where people can find support through gathering as a community over a well-priced cooked breakfast.

Outreach

Radiate Redditch, a community group with a Christian mission statement, continues to provide a monthly freshly cooked meal and week-long Christmas Hub based here at the Ecumenical Centre. Our chairperson is Ben Rafiqi and 5 other people are committee members. Sarah, our Lay Pastor, stood down when she retired in August 2023.

Ecumenical work through Faith at Work in Worcestershire continues with Chaplaincy to the Kingfisher Shopping Centre shop workers. We visit people in their workplace and listen to their concerns. For some years we have provided shop workers with cards, complimentary mince pies and other refreshments which are well received.

Messy Church continues on a Saturday once a month, Jan Chaney, Julie Stephenson and Chris Allured from Emmanuel Church work with members of St Stephens church and other churches around the Town to deliver Bible stories through crafts, music and messy play . The Good Friday Messy Church took place here at Emmanuel where Sarah did a wonderful celebration time of music and teaching.

We hold a position of Joint Ministries with Churches Together in Redditch (CTIR) fostering good relationships amongst churches. We hold the monthly church leaders' breakfast here at Emmanuel in partnership with CTIR.

In November we started working with Christians Against Poverty (CAP) who are situated within the Trusell Trust Foodbank offices to provide Befriender services. Along with the CAP Debt Coach we attend meetings with CAP clients in their homes where they are being helped to get unmanageable debt under control. CAP are always looking for more volunteers as they respond to ever more enquiries. Thank you to Howard Leeson for taking up a Befriender role, Emmanuel, with 2 Befrienders are one of the main churches providing this support. We as Befrienders, along with a CAP Debt Coach recently attended a Regional Conference where we heard of the work CAP are doing across the country, it was a great event and good to hear how Redditch CAP are part of the movement to help end poverty.

Emmanuel Church was chosen by the World Day of Prayer committee as the venue to hold the March annual event. A number of church members helped to make the event a success, thanks to, Margaret Lockwood, Mary and Keith Thomas, Olive Hall, Helen Carr, Sarah Leeson and members of the choir for making it such a success.

The Ecumenical Centre

Covid to many seems like a distant memory. It is not. Covid is still very much in the community, infecting people. Due to vaccinations, it does not affect as much as it did, but it can still make you very poorly and vulnerable people are still dying.

As with all forms of illness, if you are not well, please try and stay away from others. Your mild infection could be completely different to someone else.

Finance & Property

Health & Safety

Things have calmed down on the H&S front. Our risk assessments policies and procedures are all up to date with all actions and changes noted. Health and Safety is a permanent item on the Finance and Property Agenda, so that any changes or issues are recorded.

Repairs

Our building is 50 years old. With this age there are more and more items that require a repair, refurb, or upgrade. Along with the cost-of-living crisis, is the cost of materials and the willing labour to carry out repairs. We have noted that it is increasingly difficult to find companies willing to take on work. I have agreed to quotes only to find silence and inaction. Much time is used chasing non-attendance on cyclic maintenance contracts.

Lettings and Hirings

We are at a steady pace with regular and ad hoc lettings and hirings. We have three good tenants in the building who add to the community feel of the centre. We raised the majority of rental and hiring fees at the start of the year. This has helped in a small way to mitigate the rising costs.

General Items

Church suite

This is in full flow now. We have started to send the bulletin out via this programme as it is GDPR compliant. Have had good responses back from people.

Antisocial behaviour

This unfortunately is on the rise in and around the building. We have found evidence of drug use by the lift motor room, by the front lift and at the back of the building. We have also had confrontation with some of the more interesting characters that hang around on Evesham Walk. We are at present liaising with Kingfisher security, West Mercia Police, and other agencies to find a way forward for all involved. It's a balancing act, but with good communication, discernment, and a touch of wisdom, we think love will win and we can help all who are affected by this.

Worship

John Legge, Graeme and Jackie Russell have joined the worship group and their experience as local preachers has brought an extra dimension to our meetings. We have had several LAs (local arrangement services) throughout the year, which have involved careful preparation as well as rehearsal to ensure that our worship is worthy.

We are grateful to our own minister, James, and to the ministers and local preachers from the Bromsgrove and Redditch circuit who have led these services. We are especially grateful to Revd Barrie Cooke and Revd John Marsh who have taken services each quarter in their own distinctive ways. A special mention must be made of the service in June, which was led by Stan Taylor who, at 95, still managed to bring alive the Word of God.

Thank you to everyone who is involved in Sunday worship; there are 14 roles to be filled each week. A special mention to the tech team who ensure that members who cannot attend worship in person can still join in the service which is streamed on YouTube.

Pastoral and Discipleship Team

Pastoral care remains a high priority and a rich blessing at Emmanuel and is mutually and naturally offered and received throughout our fellowship. But we do wish to commend and thank those who have been called to the ministry of being part of the Pastoral Team and who carry out that ministry with care, sensitivity, and faithfulness.

Our current membership stands at 89. If anyone would like to explore becoming a Church Member and the privileges and responsibilities of membership, please speak with James. It has been good to welcome a number of new folks to both Sunday and Thursday worship services.

There are various opportunities to explore and deepen discipleship within the life of the church fellowship; these include two housegroups, the Bible Book Club, Tuesday Fellowship, and the Julian Group, which give their own reports. In addition, over the last year the Ministry Team have planned and led three Wednesday evening faith exploration groups: 'Hope Explored' and 'Life Explored' from Christianity Explored Ministries, and an introduction to the 'Lyfe' streams from the Bible Society. These have been attended by a variety of participants, all at different stages on their journey of faith, with an average attendance of between 8 and 12. Sharing a meal together before the sessions has helped to build relationships, which in turn enables more open and honest conversations around aspects of faith. It is planned to continue these sessions in the Autumn.

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 at the Finance and Property Meetings, held around every 6 weeks, 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

The purpose of the church safeguarding policy is to check that procedures are in place and provide clarity about the roles and responsibilities of those trusted with promoting the church as a safe space for all its users.

This policy was agreed at a Annual Church Meeting held on 13th July 2023.

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 vulnerable individuals 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, young people 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, young people and adults who may be vulnerable.
4. **AFFIRM** and give thanks for those who work with children, young people and vulnerable adults and also acknowledge the shared responsibility of all of us for safeguarding children, young people and vulnerable adults who are on our premises.

Safeguarding Report

The amended Church Safeguarding Policy was distributed at the ACM and approved and signed at that meeting.

There are only minor amendments from last year to wording, no substantial changes.

There have been no safeguarding issues reported since the last ACM which need to be brought to the attention of the Church Meeting. 13 people have completed or renewed their safeguarding training since the last ACM, with another 11 outstanding to be completed as courses become available. 2 DBS Certificates need to be renewed by the end of this calendar year.

Ruth Wilde has taken on the role of Safeguarding Officer for Vulnerable Adults and will be undertaking Advanced Leadership Training shortly after taking up her post.

A reminder that the safeguarding of children, young people and adults who are vulnerable is the responsibility of us all. Please speak to either of the Church Safeguarding Officers if you have any concerns.

Sarah Leeson (Church Safeguarding Officer: Adults) to 31st August 2023- Jan Channer and Ruth Wilde since then.

Jan Channer (Church Safeguarding Officer: Children & Young People)

Finance Review

On the 31st August 2023 our overall assets totalled £1,874,827 with £589,629 in the General Fund and £1,275,198 in the Reserve Fund. This is a large reduction from last year. Investment values reduced by £90,073 (last year £60k) and income **loss over expenditure was £31,034, slightly higher than last year**. The value of the house at 42 Harport Road was increased by £10,000 to reflect all the refurbishment work that had been done. Thankfully even with the reduction in investment values they have paid dividends similar to pre Covid returns. We have received a legacy of £20,000 from Jean Wright's estate. A further £20,000 was received in October 2023, and a final payment of £2,306.50 in January 2024.

House rental income was lower due to a 2 month refurbishment of 42 Harport Road, the refurbishment costing some £12k, with new boiler, plumbing, guttering and internal decoration. It is now let at a higher rent. Expenditure was higher mainly due to inflation matching salary increases for our staff. Utilities are higher, but not as much as could have been, due to us having a gas price contract going into 2025 at prices of 2021.

This year there was a surplus in income over expenditure in the Reserve Fund. This surplus has been transferred to the General Fund to support the losses this fund is experiencing. The directive for the Reserve Fund was for the income to be used "for the advancement of the spiritual and missionary life of the church".

We are still expecting a long continuation of losses of around £2,000 a month. As agreed at this year's Church Meeting, we will sell up to £30,000 of our stocks and shares to keep sufficient cash in our current and instant access accounts. The receipt of £40,000 from Jean Wright's estate has probably made the need for any sale in the next financial year unnecessary.

THIS PAGE INTENTIONALLY
LEFTY BLANK

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£		£
Income						
1 Offerings	4	45,554	0	0		45,554
2 Gift aid	5	11,089	0	0		11,089
3 Donations and Legacies	6	380	20,230	0		20,610
4 Interest and investment income	7	12,217	60	31,073		43,351
5 Income from investment properties	8	7,941	0	0		7,941
6 Grants	9	48,538	0	0		48,538
7 Room Hire	10	27,503	0	0		27,503
8 Internal organisations	11	0	4,338	0		4,338
9 Other charitable income	12	14,697	6,871	0		21,568
10 Total income		167,920	31,499	31,073		230,492
Expenditure						
12 Circuit assessment or share	13	18,000	0	0		18,000
13 URC Ministry Fund	13	39,788	0	0		39,788
14 Grants and donations	14	0	0	0		0
15 Employment Expenses, Incl Tax and Pension	15	74,906	0	26,428		101,333
16 Property maintenance	16	35,815	12,065	0		47,880
17 Insurance, utilities etc	17	18,083	0	0		18,083
18 Depreciation	18	0	0	0		0
19 Office expenses	19	15,211	0	0		15,211
20 Other expenditure	20	10,933	6,871	120		17,923
21 Internal organisations	21	0	3,307	0		3,307
22 Total charitable expenditure		212,736	22,243	26,547		261,526
23 Net Loss/Gain Income Expenditure		-44,816	9,256	4,526	0	-31,034
24 Gains/(losses) on monetary investments	22	-209	-23,095	-66,768		-90,073
25 Gains/(losses) on investment properties	23			10,000		10,000
26 Net income/(expenditure)		-45,025	-13,839	-52,242		-111,107
27 Transfers between funds	24	5,126	-600	-4,526		0
28 Other gains/(losses)	25					0
29 Net movement in funds		-39,899	-14,439	-56,768		-111,107
30 Total funds brought forward		237,802	406,165	1,331,966		1,975,933
31 Total funds carried forward		197,903	391,726	1,275,198		1,864,827
<i>General plus Designated</i>		<u>589,629</u>				

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
5 Income from investment properties	8	10,315				10,315
6 Grants	9 & 37	31,943	-	-		31,943
7 Room Hire	10	29,466				29,466
8 Internal organisations	11	-	1,230	-		1,230
9 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	16	19,810	5,999	-		25,810
17 Insurance, utilities etc	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					-
26 Net income/(expenditure)		(22,746)	-20,231	-43,348	0	86,325
27 Transfers between funds	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	-	1,975,933
<i>General plus Designated</i>		<u>643,967</u>				

BALANCE SHEET**Unrestricted****Restricted****Endowment****Total****Prior Year**

Current Assets	NOTE					
Cash	26	35,573	74,650	-	110,224	143,440
Accounts Receivable	27	2,313	-	-	2,313	472
Prepayments	28	2,620	-	-	2,620	2,482
Non-Current Assets	29				-	
Fixed Assets	30	225,000	240,500	-	465,500	455,500
Investments	31	327,088	960,048	-	1,287,136	1,377,208
Current Liabilities	32				-	
Accounts Payable	33	2,965	-	-	2,965	3,169
Deferred Income	34	-	-	-	-	-
Non-Current Liabilities	35					
Long Term Loan / Mortgage	36	-	-	-	-	-

Total Net Assets (Assets Minus Liabilities)**589,629****1,275,198****-****1,864,827****1,975,933****Represented By**

General (Unrestricted)		197,902			197,902	237,801
					-	
Flower Fund (Designated)		293			293	368
Godly Play (Designated)		461			461	461
Womens Fellowship Interest (Designated)		803			803	742
Ipsley Housing trust (Designated)		10,237			10,237	22,302
Benevolent Fund (Designated)		578			578	724
Centre Refurbishment Fund (Designated)		-			-	-
Choir (Designated)		385			385	385
Harriet Smith (Designated)		941			941	941
Social Committee (Designated)		808			808	464
Legacies (Designated)		56,484			56,484	36,484
Legacy TMCP Investment (Designated)		320,248			320,248	343,344
Pandemic Recovery Fund (Designated)		-			-	
Friday Warm Welcome FWW (Designated)		-			-	-
Craft Club (Unrestricted)		489			489	878

Total Unrestricted**589,629****589,629****643,967**

Womens Fellowship CFB (Restricted)		-	1,000		1,000	1,000
Govier Fund (Restricted)			1,308		1,308	1,264
Reserve Fund - Wilf Carpenter (Restricted)			1,272,890		1,272,890	1,329,702

Total Restricted**1,275,198****1,275,198****1,331,966****Total All Funds****589,629****1,275,198****-****1,864,827****1,975,933**

Individual Fund Movements

GENERAL FUND

Fund	Opening Balance	Income	Expenditure	Re Valuation	Transfer	Closing Balance
General - Not Designated of Restricted	237,801	167,920	212,736	-209	5,126	197,902

DESIGNATED FUNDS

Fund	Opening Balance	Income	Expenditure	Re Valuation		Closing Balance
Benevolent Fund	724	230	376			578
Choir	385	-				385
Collections on Behalf of Others	-	6,871	6,871			-
Craft Club	878	211			-600	489
Flower Fund	368	-	76			293
Godly Play	461	-				461
Harriet Smith	941	-				941
Ipsley Housing trust	22,302	-				10,237
Refurbishment of 42 Harport Road			12,065			
Legacies	36,484					56,484
Jean Wright Estate		20,000				
Legacy TMCP Investment	343,344			-23,095		320,248
Social Committee	-464	3,053	1,782			808
Women's Fellowship CFB	742		9			803
Interest		60				
Donations		45				
Crophorne Quiet Day		1,028	1,064			
Sub Total - Dedicated Funds	406,166	31,499	22,243	-23,095	-600	391,727
TOTAL GENERAL AND DESIGNATED	643,967	199,418	234,979	-23,305	4,526	589,629

RESTRICTED FUNDS

Women's Fellowship CFB	1,000					1,000
Govier Fund	1,264	44				1,308
Reserve Fund - Wilf Carpenter	1,329,702	31,030	26,547	-56,768	-4,526	1,272,890
TOTAL RESTRICTED FUNDS	1,331,966	31,073	26,547	-56,768	-4,526	1,275,198
TOTAL FUNDS	1,975,933	230,492	261,526	-80,073	0	1,864,827

Fund Transfers

Craft Club £600 for contributions to collections, and donations to the General Fund from previous years. £ 4,526.45 from Reserve Fund to General Fund

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 the Balance Sheet. 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 or quarter. 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.

In 2022 we sold £24,000 of shares in the reserve fund and created a Pandemic Recovery Fund. This year we have not required this cash injection due to the receipt of £20,000 from Betty Wright Legacy. Next years accounts include further and final payment of £22,305.60 from this legacy.

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 Circuit 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 May 2024.

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.

GENERAL FUND

Note	Category	Income This Year 2022-23	Income Last Year 2021-22
4	Cash	316	613
4	Envelopes	45,239	44,403
		45,554	45,016
5	HMRC Tax refund	11,089	13,062
	Anonymous Donations	100	5,584
	Defibrillator	280	
	Internal Organisations		424
	Donations Church of Grace		600
	Uniformed Organisations		393
6	Total Donations ANON	380	7,000
7	Bank Interest	2,104	575
7	Investment Income TMCP MGatecliff	10,113	8,735
	Total Investment Income	12,217	9,310
8	Total House Rents	7,941	10,315
	HMRC Furlough	-	1,543
	Projects Paid by URC Trust	16,138	
	URC Redditch Trust	32,400	30,400
9	Total Grants	48,538	31,943
	Ad Hoc Hiring	160	203
	Regular Hirers	5,916	10,459
	Indoor Bowls	879	
	Tenants	20,548	18,804
10	Total Lettings of Rooms	27,503	29,466
	Beacon Church	272	
	Coffee Bar	4,394	4,515
	Contra	136	
	Covid Insurance Claim	887	
	DSP Friday Warm Welcome	2,341	
	Legacy	-	
	Other	4,406	1,747
	Realised Gains from TMCP Investment	-	
	Solar Panels	1,468	1,762
	St Stephens Cleaning	-	
	Tots & Co	794	568
11	Total Other/Miscellaneous income	14,697	8,592
	General Fund Total Income	167,920	154,704

	Category	Expenditure year 2022-23	Expenditure year 2021-22
13	Methodist Circuit	18,000	17,750
13	URC MOM	39,788	38,444
14	Methodist Pension Fund	-	10,000
		-	
	Employment Costs	61,335	54,228
	Expenses - Meetings	112	
	Expenses - Sundry	643	
	Expenses - Travel	1,236	2,212
	HMRC	9,731	8,040
	Staff Parking - St Stephen's	650	650
	Training	1,198	414
15	Total Staffing cost	74,906	65,544
16	Ad hoc Maintenance	7,767	4,833
16	Defibrillator	278	
16	Electrical Work inc PAT	4,798	3,201
16	Fire Protection	301	3,324
16	Gas Boilers and Heating	-	1,535
16	Houses Maintenance		730
16	Lifts	6,533	3,264
16	Window Cleaning	-	
	Back Lift Refurbishment	16,138	
	COVID-19	-	
	Hall Glass Shading	-	5,394
	Kitchen Ventilation	-	
16	Maintenance Total	35,815	22,281
	Insurance	4,858	4,283
	Electricity Centre	5,599	3,928
	Electricity Flat	1,153	1,323
	Gas Centre	4,741	3,276
	Gas Flat	1,036	1,433
	Water Centre	697	199
17	TOTAL Utilities	18,083	14,442
19	Cleaning	6,601	5,676
19	Photocopier	1,257	785
19	Stationery	288	187
19	Telephone and Internet	3,304	2,760
19	Website	492	
19	Equipment & Consumables	2,391	1,249
19	IT	845	
19	Postage	33	
	Total Admin	15,211	10,657

		Expenditure year 2022-23	Expenditure year 2021-22
20	Bank Charges	386	362
20	Books-Magazine	793	934
20	Catering Events	328	
20	Contra	136	
20	Flowers and Bulbs	172	
20	Junior Church C2C	223	212
20	Licences	785	913
20	Messy Church	-	
20	Minister Travel	321	
20	Misc Church Expenditure	4,709	3,981
20	Music Licences	-	
20	Musicians	-	75
20	Preaching Fees	-	
20	Subscriptions to Associated Societies	48	
20	TV Licence	159	147
20	Tots & Co	-	
20	Coffee Bar	1,927	1,731
20	Evangelism	947	
	Total Centre Activities	10,933	8,355
	General Fund Total Expenditure	212,736	187,473
	Surplus / Deficit	-44,816	-32,769

NOTE

DEDICATED FUNDS

Benevolent Fund

	Category Group	Category	Actual Income
3	Donation to Benev	Donation	230.00
	Category Group	Category	Actual Expenditure
20	To someone in need	To someone in need	376.00

Collections on Behalf of Others

	Category Group	Category	Actual Income
10			6,870.73
	Expenditure		
	Category Group	Category	Actual Expenditure
		Action for Children	-
		All We Can	293.00
		Bible Society	253.50
		Bromsgrove and Redditch Welcomes Refugees	-
		Centre Users (Victim Support and Carers Care Line)	318.00
		Child Contact Centre	-
		Christian Aid	-
		Commitment For Life	305.50
		Crisis	227.00
		Disaster Emergency Committee	2,335.00
		Easter Offerings - Methodist World Mission	212.50
		Embrace the Middle East	175.88
		John White Memorial - Eye Hospital	820.00
		Mary's Meals	291.00
		Methodist Homes for the Aged	305.50
		Primrose Hospice	-
		Radiate Redditch	227.00
		Sarah Leeson - Retirement Collection	582.00
		Teams 4 U Shoe Box Transport	-
		Touchstone	284.85
		Toys for Prisoners Families	-
		Twinning Toilets	240.00
20		Total	6,870.73

Craft Club

	Category Group	Category	Actual Income
8	Income	Sales of Goods	211.00
	Expenditure	Donations	-
21	Expenditure	Purchase of Materials	-

Flower Fund

	Category Group	Category	Actual Income
8	Donation to FF	Donation	-
	Category Group	Category	Actual Expenditure
21	Purchase of Flowers	Purchase of Flowers	75.86
	Purchase of Flowers	Purchase of oasis etc	-

Godly Play

	Category Group	Category	Actual Income
8	Donation to Godly Play	Subs	-
	Category Group	Category	Actual Expenditure
21	Purchases	Toys and Equipment	-

Harriet Smith

	Category Group	Category	Actual Income
4	Interest	Interest	-
	Category Group	Category	Actual Expenditure
21	Expenditure	Expense	-

Ipsley Housing trust

	Category Group	Category	Actual Income
3	Transfers from General	Donation	-
9	Transfers from General	From General Fund	-
	Category Group	Category	Actual Expenditure
	House Contract Maint	Contracts Gas etc	-
16	House Repair	Maintenance 42 Harport Road	12,065.00

Legacies

	Category Group	Category	Actual Income
3	Donation Legacy	Legacy Betty Wright	20,000.00
	Category Group	Category	Actual Expenditure
21	Transfers to General Fund	Transfer to General Account	-

Legacy TMCP Investment

	Income		
	Category Group	Category	Actual Income
4	Income	Dividends TMCP to General Fund	-
	Category Group	Category	Actual Expenditure
21	Transfer to General Account	Expenditure	-

Social Committee

	Category Group	Category	Actual Income
8	Income	Catering Event	798.00
8	Income	Social Event	1,490.45
8	Trips	Social - Trips	765.00
	Category Group	Category	Actual Expenditure
21	Expenditure	Social Event	1,302.22
21	Trips	Social - Trips	480.00

Womens Fellowship Interest

	Category Group	Category	Actual Income
4	Donation	Donation	97.14
8	Donation	Quiet Day	976.00
8	Interest	CFB Interest	60.38
	Category Group	Category	Actual Expenditure
21	Expenditure	Expenses Misc	8.70
21	Expenditure	Quiet Day	1,064.00

RESTRICTED FUNDS

Govier Fund

	Category Group	Category	Actual Income
4	Interest	CFB Interest	43.93
	Category Group	Category	Actual Expenditure
21	Transfer to HSBC from CFB	Transfers from General Fund	-

Womens Fellowship CFB

	Category Group	Category	Actual Income
4	Interest	CFB Interest	-
	Category Group	Category	Actual Expenditure
21	Transfer to HSBC - WF	Transfer to General Account	-

Reserve Fund - Wilf Carpenter

	Category Group	Category	Actual Income
4	Investment Income	Interest	1,582.15
4	Investment Income	TMCP	29,447.41
			31,029.56
	Category Group	Category	Actual Expenditure
15	Staffing	Employment Costs	24,090.65
		HMRC	2,336.89
20	Tots & Co	Expenses Misc	119.50
			26,547.04

NOTE

Notes to Balance Sheet

BALANCE SHEET		<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Prior Year</u>
Petty Cash		22			22	31
HSBC		4,476			4,476	6,298
CFB		31,075	74,650		105,725	137,110
Cash	26	35,573	74,650	-	110,224	143,440
Lettings invoices yet to be paid		2,313				472
Accounts Receivable	27	2,313	-	-	2,313	472
Lift and Fire maintenance paid in advance		1,120			1,120	982
Methodist Assessment 1 month in advance		1,500			1,500	1,500
Prepayments	28	2,620	-	-	2,620	2,482
Non-Current Assets	29				-	
42 Harport Road			228,000		228,000	218,000
2 acres arraow valley park			12,500		12,500	12,500
75 Prospect Hill		225,000			225,000	225,000
Fixed Assets	30	225,000	240,500	-	465,500	455,500
Caroline Hayes		50			50	51
CFB Managed Mixed			859,733		859,733	897,863
CFB Managed Mixed Fund		269,330			269,330	281,275
CFB Property			100,155		100,155	128,793
CFB Property Investment		36,866			36,866	47,407
Charles Terry		4,663			4,663	4,869
P of Sale Bates Hill		14,052			14,052	14,661
Smith & Fair Bates Hill Ben		779			779	780
Trust Income Fund		0			0	0
Trustees Interest Fund			160		160	160
Various Bequests		1,347			1,347	1,349
Investments	31	327,088	960,048	-	1,287,136	1,377,208
Current Liabilities	32				-	
Ministers Expenses		142			142	
External Accountants cost		1,400			1,400	1,100
Debit card purchase		3			3	
Collections on behalf of others		1,420			1,420	2,069
Accounts Payable	33	2,965	-	-	2,965	3,169
Deferred Income	34	-	-	-	-	-
Non-Current Liabilities	35					
Long Term Loan / Mortgage	36	-	-	-	-	-
Total Net Assets (Assets Minus Liabilities)		589,629	1,275,198	-	1,864,827	1,975,933

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
Housekeeper	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	
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 and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurerK Thomas.....Date...21/06/2024.....

Name and address of treasurer

..... Post Code.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2023 were/will be* presented to the meeting of the Church trustees held on ...25th Feb 2024.....

Signature of the Chair of the meeting:Rev James Hamilton.....

Name of the Chair of the meeting:Rev James Hamilton..... Date21/06/2024

Independent Examiner's Report to the Trustees of the ...Emmanuel Church Redditch..

Charity Number 1143847

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the ...Emmanuel Church Redditch Church for the year ended 31 August 2023 set out on pages 1 to 25. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Independent Examiner's Statement

[The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (*insert name of applicable listed body*)]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner

Name of independent examinerMr David Burman.....

Relevant professional qualification of independent examiner

Name of firm (where appropriate) Charles Lovell & Co

Address 8 Church Green E, Redditch ...

..... Redditch..... Post Code B98 8BP ...

Date

ACTUAL SIGNED COPY WITH EXMINER AND CHURCH FILE

* delete or circle as appropriate