



**Welwyn Garden City
United Reformed Church**
Church Road
Welwyn Garden City
AL8 6PR
Registered Charity Number 1167010



CHARITY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

This report includes information required by the Charities (Accounts and Report) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2013 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

However, in view of Charity Commission limits, a 'one-off' legacy in the form of a Stewardship grant from one of our long-serving members, resulted in a significant increase in our income for 2023. This has meant that the Church Charity has had to change to an 'accruals' system of accounting rather than the simpler 'receipts and payments' basis of previous years with all the book-keeping and verification issues that this entails. This situation will have to continue for at least 2024 as well.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, Welwyn Garden City United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building, and described more specifically in its mission statement which remains unchanged:

Our mission is to be an open, welcoming fellowship, providing a Christian Hub where all people can find friendship and support as we learn to love God and each other and work together in our community and the wider world.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care, and spiritual, moral, and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers,

- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, and
- providing a Community Hub offering a variety of activities which contribute to strong local community and individuals' well-being and which link well to our Welwyn Hatfield Borough Council's community aims.

Aims and Purposes

Welwyn Garden City United Reformed Church (hereinafter WGC URC), its Eldership and Minister promote the mission of the whole Church to foster in the congregation, concern for witness and service to the community, evangelism at home and abroad, Christian education, ecumenical action, local inter-church relations and the wider responsibilities of the whole Church.

WGC URC is committed to fulfil these aims by enabling as many people as possible to worship at our church by providing a variety of worship experiences, helping people to put their faith into practice through exploring faith, prayer, and the Bible.

In planning the diary for the year, the Charity Commission's guidance on public benefit is considered and in particular the supplementary guidance on charities for the advancement of religion.

Our normal pattern of activities include:

- worship, prayer and exploring the Bible to enable people to learn about their faith and develop their knowledge of what it means to be a disciple of Jesus,
- pastoral care for our Church family and wider community,
- making opportunities for mission and outreach, and
- providing social and leisure activities for individual and community well-being.

WGC URC offers a range of different worship experiences during each month throughout the year, which are open to all, and all are welcome. There is a balance of traditional worship, engaging with prayer, hymns, and preached sermons and more modern conversational and sung worship with modern tunes; worship for all ages in the form of family services is offered as well as evening sessions of Christian Meditation.

The above statements remain true and are unchanged from the report for 2022.

Background to the year

The Charity Report for 2022 from the Trustees reported again that after a period when the activities of WGC URC were severely curtailed due to the pandemic of Covid-19 we - in common with most other organisations - hoped that 2023 would see us returning to normal. In fact, for the most part this has proved accurate.

Normal Sunday worship has continued without interruption throughout 2023, and the general sense that things were getting back to normal grew as the year passed.

Whilst we have gone back to times as they were before Covid-19, the reliance on Zoom for meetings still continues enabling participants, who for whatever reason were not in WGC, could still join meetings rather than offering apologies for non-attendance. The comforts of Zoom at home are welcomed by the elderly who dislike turning out on winter evenings and dislike driving in the dark. To this extent, Zoom meetings will almost definitely continue well into the future.

The slowness of previous organisations who used our building to return is being turned around gradually, this is evidenced by a slight increase in our premises lettings in our accounts.

Because of the long break caused by the pandemic, members have become older, and many have decided not to resume their previous duties. This was inevitable and puts greater strain on those who remain, and as happened last year, there seems to be a general reluctance on younger folk to take on responsibilities when they do not have to.

Nevertheless, 2023 proved a successful year on the whole through the challenging work of the Elders and volunteers and we have grown closer to and work well in partnership with our fellow Pastorate Churches, namely Harpenden URC and Wheathampstead United Church (also URC).

Our previous Minister, Rev. Jane Weedon retired at the end of September 2021, WGC URC had been in what is termed 'vacancy'. Seeking a new Minister is only permissible under URC rules when a vacancy is declared, and the recruiting process can begin. And after a whole year, our vacancy was declared in the autumn of 2022.

Rev. Jim Dagleish was appointed as our Interim Moderator by the URC Thames North Synod to steer us through the vacancy process. As expected, any new Minister will be appointed to the Local Area Group of about a dozen Churches, called Heartland, but with particular responsibility for the three Pastorate Churches named above.

Our joint Pastorate Profile was already in place detailing the buildings and particular characteristics of the three Churches, which with a lot of other information was submitted to URC Church House and made available to existing Ministers through their payslips and to any other suitable enquirers who might be currently in other posts or newly qualified.

At the end of 2022, we were hopeful that the vacancy process would deliver us a new Minister.

Local Churches hear about potential candidates via their Interim Moderator from a meeting of all thirteen Synod Moderators and the details are shared with the respective congregations.

WGC URC had two enquirers, the first was soon discounted where the candidate seemingly very well qualified was not prepared to relocate. Commuting daily from Bristol to WGC would not have been practical.

The second candidate met all of our expectations and was invited to visit the three Churches over a weekend, undergo a Q & A session, and 'preach with a view of being called'. A combined Church Meeting was unanimous in the vote to appoint Rev. Martyn Needs as the Minister for the Heartland Local Area Group with particular responsibility for the pastorate Churches of Harpenden, Wheathampstead and WGC. Which we were very delighted that he decided to accept. He and his family relocated from Dorset during 2023, choosing to live in the Manse at Harpenden, it being larger and better located than that at WGC. The WGC Manse continues to be let on a long-term basis.

Rev. Martyn was inducted at a service at WGC on Saturday, 9 September 2023, attended by the Thames North Synod Moderator, the Interim Moderator, local dignitaries, and other Church visitors followed by a celebratory afternoon tea, enjoyed by all.

Achievements and Performance

Average Sunday attendance over the full year of normal Sunday worship totalled 46 people, 10 up compared to 2022, but down on the average of 58 just before the pandemic.

Because of frailty, we have a number of members who have chosen to remain on Zoom and others are happy to receive a copy of the full script of the service including the sermon delivered or posted to them during the preceding week. These few folks are not included in the total of 46 people worshipping in person.

Holy Communion has reverted to being in person on the first Sunday of each month without fail and is always well attended.

Being without a Minister (except for the last quarter of 2023) has meant more combined services with our other Pastorate Churches and continuing with reliance on lay preachers from elsewhere; and more importantly we have made more use of home-grown talent in our own worship team.

Presently, Rev. Martyn preaches at WGC on the first two Sundays in the month, and at Harpenden on the other two. The fifth Sunday in any month is always a Joint Pastorate service with the venue alternating.

We have added a further two of our own Elders to those authorised to preside at Communion in addition to the two persons at the end of 2023.

Weekly Bible Study groups restarted in person, but Christian Meditation remains on Zoom.

Memorable services during the year included those when we welcomed new joiners into membership, visits by the Synod's Discipleship Enabler, the London City Mission for overseas work, the Coronation celebrations. Special services, separate from Sunday morning worship, included Time to Remember, Longest Night, Pet services, Café afternoon worship, etc. There were the normal Christmas and Easter worship services.

Wendy Lidgate, our Children and Families Worker, employed using a Synod grant, continued to do a remarkable job in staying connected with our young families and making them feel still involved even if family circumstances preclude attending Sunday worship.

Other Church groups and events such as community coffee mornings, tea dances, Knit and Natter group, Thursday Club for older folk have been operating throughout the year.

Similarly, Elizabeth Laing, our Mission Enabler kept our community outreach work expanding; our partnership with Sainsbury's, the supermarket opposite the Church, continued and as a congregation we have increased our cash giving to provide our local New Zion Food Bank with money to buy milk and other fresh goods.

Liz also continues to support Homestart and many other similar support charities, not least two Dementia support groups. On the other hand, some NHS support groups and Alcoholics Anonymous closed down during the lockdown and have not returned.

Within the URC Thames North Synod, we are grouped with a dozen other Churches in what is called the Heartland group. This group extends west to include St. Albans, Luton, and Dunstable. Joint Local Area Group events are scarce because of the distances of travel involved.

WGC URC holds monthly Elders' Meetings, all on Zoom in 2023, and quarterly Church Meetings in person in Church, but available on Zoom for people unable to attend, who can still vote on important matters. Postal votes and proxy voting are precluded by our constitution, as a result Zoom attendance has proved to be a benefit.

Mission and Outreach, etc.

The WGC URC 2023 Year Book contains reports from all our Church groups with the exception of that from the Flower and Décor team, a copy of the Year Book accompanies the 2023 Trustees' annual report.

Flower and Décor team

The blessings from the floral displays we enjoy every Sunday are twofold as we send these flowers out to members of our church family to let them know we are thinking of them. They may be unable to attend due to frailty or illness, recently bereaved or simply celebrating a special event. The joy these flowers bring to the recipients cannot be underestimated and we are fortunate to have people who donate to the Flower Fund and make this possible.

Donations also enable us to create displays in church for Easter, Harvest and Christmas

Since taking over the Flower Fund and Rota thirty years ago, 2023 was the first time it didn't run with a surplus to carry over to 2024 and church funds had to cover the deficit. I am hoping more people who have not donated in the past will support the Flower Fund by donating in 2024.

I would also love to see more people joining us to display the flowers for Sunday Worship and help with the bigger church celebrations. Currently we are a team of three. We would happily support anyone who enjoys flowers and would like to try it.

Joyce Nicolson, Margaret Richardson, and Mary Sartin.

Finance Review for 2023

Full details of our finances for the year are included in the Accounts, which have been independently verified and a copy of which accompanies this Trustees' annual return. They have been produced on an 'accruals' basis, for the reason explained on the first page of this report.

Our surplus over the financial year was £29,735 due in part to our sustained giving, a drawdown from trust funds, increased premises hire and Manse rental as well as catch-up grant payments from Synod.

We claim Gift Aid wherever permissible.

One of our biggest overheads is the payment we make to URC “head office” through what is called the Ministry and Mission contribution. The annual amount paid by monthly direct debit is calculated by a formula method, which becomes our set target for the year. We are proud that consistently over the years we have always met the pledge to meet our given target.

Employees and volunteers

Lee Nicholls has completed his first year as our new Caretaker, Wendy Lidgate continues in her role as our Children’s and Young Families’ Worker, her term and grant funding extends through to 2025. Allison Giles does valuable work as our Church Administrator without whom it would be difficult to operate efficiently; Liz Laing is our Mission Enabler and is our connection with all those beyond the Church walls, her influence is extensive, but we are mindful that Liz wishes to return to Scotland and rejoin her family.

So many other people volunteer in varying ways and for different Church groups, from people serving coffee, to playing the piano, reading the lesson from the Bible each week, arranging flowers, welcoming worshippers and we are grateful to them all, they are too numerous to mention individually.

Membership

At the end of 2022, the membership roll showed 76 members with approximately 25 regular attendees who are not Church members. In 2023 two members passed away, but we welcomed five new members into fellowship, together with our new Minister. As a result, the roll at 31 December 2022 stood at 80 members.

Redevelopment plans

We have plans to redevelop our building, and extend at the rear, for which we have planning permission which lapses in 2025. This will provide vastly improved kitchen and toilets and greater circulation space, opening up the building and with direct access to our outside space. During 2023, we suffered a number of setbacks not least the fact that our mechanical and electrical consultant began withdrawing from the scheme. The project team is working to find savings to bring the estimated cost back within our available funds. We continue with fund-raising by holding special events and are formulating grant applications. We hope for better news in 2024.

Our plans incorporate various ECO-friendly measures which we try to carry through in our routine maintenance work. We have replaced old electric panel heaters with modern low surface temperature units.

Other notable events

In 2023, we held a WGC Male Voice Choir concert to raise funds for Christian Aid Week and our Christmas Fayre collected cash for our local Hospice, founded by one of our former members. Our Christmas collections went to pay for spaces at Crisis at Christmas.

Administration

WGC URC is a local church of the United Reformed Church in Great Britain and a member of the Thames North Synod. Charity details given at the head of this annual report.

Our website is www.wgcurc.org.uk which is kept up to date for public viewing.

The Church Office remains open on Wednesday to Friday mornings when staff are available.

The Church building itself and our Manse at 49 Parkway, Welwyn Garden City, AL8 6JQ are vested in the URC Thames North Trust company as trustees and held for the benefit of WGC URC in accordance with the trusts applicable to URC properties.

WGC URC registered in 2016 as Charity Number 1167010.

Structure, Governance and Management

The activities of WGC URC are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the URC and supplemented by the constitution of WGC URC.

The governing document of the registered charity is a statement adopted in a Church Meeting.

The Church Meeting (of all members wishing to attend) and under the guidance of the Holy Spirit provides direction on the life and work of the Church.

On a day-to-day level, the Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and The Manse. Pastoral care of our members, adherents and friends is the responsibility of the Minister (when we have one) and of the Elders and partly delegated to Pastoral Friends.

Elders, who have to be approved in a vote at Church Meeting before being ordained, are elected to serve for three years, and can continue for a further term.

They retire by rotation and are eligible for re-election after a one-year break. Co-option of former serving Elders is permitted.

The Elders' Meeting is responsible for reviewing Church policies from time to time, deciding if changes have become necessary and whether a new policy is required to keep up to date.

Production of a Staff Handbook, embodying all our employee policies, is still in production.

WGC URC publishes a bi-monthly Church Magazine for all three Pastorate Churches.

The members of the Elders' Meeting are recognised as the charity trustees.

At the end of 2023, these were:

Minister (vacant until the final quarter) – Rev. Martyn Neads

Joyce Nicolson – Elder and Joint Church Secretary

Philip Read – Elder and Joint Church Secretary

Cherylle Cooper – Elder

Derek Groves – Elder (non-serving Elder co-opted back into the Eldership)

John Mortimer – Elder

Adegbemiga Onasile – Elder

Matthew Read – Elder

Helen Kaye, another non-serving Elder continued as Church Treasurer for the whole of 2023.

Sanjay Jayaraj and Sharon John were both Elders, but resigned in September 2023 upon relocating abroad for work reasons, we hope to welcome them back at some stage.

This report was approved by the Eldership:

..... Mrs. Joyce Nicolson, Joint Church Secretary

Date October 2024

..... Mr. Philip Read, Joint Church Secretary

Date October 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
	Note					
INCOMING RESOURCES						
Voluntary income	2	46,571	330	15,293	62,194	67,236
Activities for generating funds	3	38,585	55	113,198	151,838	130,172
Investment income		0	3,361	0	3,361	2,397
Incoming resources		85,156	3,746	128,491	217,393	199,805
Stewardship Grant (one off)	4	0	0	443,665	443,665	0
Total incoming resources		85,156	3,746	572,156	661,058	199,805
RESOURCES EXPENDED						
Charitable activities						
URC Ministry and Mission Fund	5	25,248	0	0	25,248	24,636
Ministerial costs	6	4,984	0	0	4,984	0
Employee costs		15,486	0	62,129	77,615	75,046
Cost of church activities	7	34,149	5,095	5,625	44,869	42,297
Donations passed on	8	256	803	4,586	5,645	3,294
Projects	9	4,250		10,728	14,978	20,396
Build Planning	10	0	0	20,052	20,052	14,403
Governance costs - independent examiner		50	0	0	50	50
Resources expended		84,422	5,898	103,120	193,439	180,122
Net incoming/ (outgoing) resource before investment gains/(losses) and transfers		734	-2,152	469,037	467,619	19,683
Net gains(losses) on investments		0	5,780	0	5,780	-7,432
Net incoming /(outgoing) resources before transfers		734	3,629	469,037	473,399	12,251
Gross Transfers between funds		-1,840	4,000	-2,160	0	0
Net movement in funds		-1,106	7,629	466,877	473,399	12,251
Total funds b/fwd. 1 January 2023		17,681	36,103	68,635	122,418	
Total funds c/fwd. 31 December 2023		16,574	43,732	535,511	595,818	

BALANCE SHEET
AS AT 31 DECEMBER 2023

AS AT 31 DECEMBER 2023		Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	Note	General £	Designated £	£	£	£
CURRENT ASSETS						
Debtors	11	3,560	0	27,406	30,966	0
Prepayments	12	1,091	0	0	1,091	0
Bank and Cash Balances	13	16,918	3,227	64,654	84,800	49,594
WGC Deposit Account	14	0	0	415,000	415,000	0
Investments	15	0	40,505	38,100	78,604	72,824
		21,569	43,732	545,160	610,461	122,418
CURRENT LIABILITIES						
Creditors payable within one year	16	4,995	0	9,648	14,643	0
TOTAL NET ASSETS		15,483	43,732	535,512	594,727	122,418

THE FUNDS OF THE CHARITY						
Unrestricted income funds		16,574	43,732	0	60,306	53,784
Restricted Income funds		0	0	535,512	535,512	68,635
TOTAL FUNDS		16,574	43,732	535,512	595,818	122,418

APPROVED BY CHURCH MEETING

AND SIGNED ON BEHALF BY
ON

03/03/24



1. Accounting Policies

1a Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Assets

Freehold property: The Trustees of the church and manse buildings are the Thames North Synod Trust who hold them upon trust for purposes connected with Welwyn Garden City URC.

Expenditure incurred on the church and manse is written off in the year it is incurred.

Fixed assets this year are written off in the year of purchase. This the first year that the accruals basis of accounting has been used as a result of one large charitable grant arising from a donation from one of our congregation.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

1e Resources Expended

The URC Ministry & Mission Fund contribution is paid regularly and is included in the financial statements for the year to which it relates.

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

1f Taxation

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Volunteers

The church is a beneficiary of many volunteers who give their time and skills for the benefit of the church. This benefit is greatly appreciated but is not quantifiable in monetary terms

Note :As the accounts have changed from Receipts and Payment to Accrual Accounting then last year's figures are based on Receipts and Payments.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	General	Designated	Funds	2023	2022
	£	£	£	£	£
2. Voluntary income					
Tithes and Offerings	35,043	0	9,692	44,735	43,367
Gift Aid refunds	10,253	0	1,770	12,023	8,665
Gifts	1,275	330	2,089	3,694	2,842
Special collections (sent onwards)	0	0	1,741	1,741	1,918
Legacies	0	0	0	0	10,443
	<u>46,571</u>	<u>330</u>	<u>15,293</u>	<u>62,194</u>	<u>67,236</u>

Note : Gift aid includes an estimated amount accrued from 2023 but not yet received

3. Activities for generating funds

Synod grants for Children and Mission employees.	0	0	51,204	51,204	59,898
Welwyn Hatfield Borough Council grant	0	0	1,560	1,560	0
URC Vision 2020 grant	0	0	0	0	2,000
National Lottery grant	0	0	0	0	9,804
Synod outstanding grant payments	0	0	7,494	7,494	0
Premises hire	19,760	0	14,540	34,300	30,518
WGC Manse rental	18,825	0	0	18,825	16,065
Fundraising	0	55	7,241	7,296	4,393
Drawdown from Woodhall Lane Synod Trust	0	0	28,777	28,777	0
Insurance claim -car park barrier	0	0	0	0	3,779
Flowers donations	0	0	1,347	1,347	990
Sundry income(Café, Chatter and Tots)	0	0	1,036	1,036	2,725
	<u>38,585</u>	<u>55</u>	<u>113,198</u>	<u>151,838</u>	<u>130,172</u>

4. Charitable grant - Stewardship

This purpose of this grant is the church building redevelopment. An amount of £415,000 is on deposit in a WGC URC Deposit account held at Thames North Synod Trust and will be used to pay the building invoices .

5. MINISTRY & MISSION FUND

The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national church.

6. Ministerial Costs

WGC Manse rental contribution to Harpenden URC and contribution to Harpenden Manse expenses / Minister's expenses

7. Cost of Church Activities**Church costs**

Utilities /Council Tax	5,269	0	671	5,940	5,437
Insurance	3,917	0	0	3,917	4,209
Maintenance of buildings	0	5,085	1,633	6,718	12,516
Cleaning	10,795	0	39	10,834	10,152
Grounds	3,082	0	0	3,082	961
Licenses	0	0	0	0	731
Catering/events	306	0	1,156	1,461	1,328
Worship expenses inc Induction service	6,411	10	219	6,640	2,219
Flowers	0	0	1,360	1,360	979
Communications					
printing	793	0	386	1,179	907
office support /small office equip	3,219	0	161	3,380	2,539
telephone, broadband	357	0	0	357	319
	<u>34,149</u>	<u>5,095</u>	<u>5,625</u>	<u>44,869</u>	<u>42,297</u>

8. Donations passed on

Special collections which are passed to organisations e.g. Isabel Hospice, Crisis , Christian Aid

9. Projects

Projects include new electric heaters for the main hall, new blinds ,secondary glazing, sound system

10. Build Planning

Payments to architects and consultants

11. Debtors

	Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	General	Designated			
	£	£	£	£	£
Gift Aid recoverable	3,000	0	0	3,000	0
Premises Hire	560	0	0	560	0
Outstanding grant for Children and family work	0	0	19,911	19,911	0
Outstanding grant from Thames North Synod	0	0	7,494	7,494	0
	<u>3,560</u>	<u>0</u>	<u>27,406</u>	<u>30,966</u>	<u>0</u>

12. Prepayments

Prepaid Licenses for Church Music and Insurance for the Manse

13. Cash at Bank (ex WGC Deposit Account)

Bank current account	10,609	358	-3,947	7,020	8,759
Savings Account	6,309	2,869	68,601	77,780	40,823
Flower Account	0	0	0	0	13
	<u>16,918</u>	<u>3,227</u>	<u>64,654</u>	<u>84,800</u>	<u>49,594</u>

14. WGC Deposit account

This sum is held in a Welwyn Garden City URC Deposit account at Thames North Synod Trust

15. Investments

Jupiter Investments	0	2,543	12,560	15,103	14,666
COIF Investments	0	37,962	25,540	63,502	58,158
	<u>0</u>	<u>40,505</u>	<u>38,100</u>	<u>78,604</u>	<u>72,824</u>

16. Current Liabilities

Creditors payable within one year

Utilities and Supplies	1,346	0	0	1,346	0
HMRC	0	0	481	481	0
Crisis Donation	0	0	126	126	0
Isabel Hospice	0	0	1,300	1,300	0
Electric Heaters	0	0	7,741	7,741	0
Grounds	1,696	0	0	1,696	0
Harpenden Ministerial expenses	1,288	0	0	1,288	0
Cleaning	666	0	0	666	0
	<u>4,995</u>	<u>0</u>	<u>9,648</u>	<u>14,643</u>	<u>0</u>

GENERAL FUND

This fund has no restrictions on its use

DESIGNATED FUNDS

Benevolent Fund - this holds money for use to support individuals with emergency funds. The Elders administer this fund

Maintenance Fund - this is established to fund the maintenance of the church and manse premises; it

has regular budgeted transfers from the General Fund. The maintenance is supervised by the Building Team

A sum of £4000 was transferred from General fund in Dec 2023 for use in 2024

Car Fund - this is held to provide a minister's car if required

Reserve Fund - holds the reserves of the church

RESTRICTED FUNDS

Big Build fundraise - money raised in 2023 onwards for the building redevelopment

Building fund - fund used to capture grants and gifts for building redevelopment

Christmas Fayre - 50% given to Isabel Hospice, 50% transferred to Build fundraising

Legacy Fund - being used to replace heaters in the church

Magazine - Donations to support magazine printing

Fabric - for use in general church fabric updates

Flower Fund - providing weekly church flowers from donations

Lottery grant - was used to support the weekly Teapot café

Mission Dev fund - Thames North Synod grant and church pledges for employing a Mission worker

New keys liability - held for future key deposit returns

Chatter and Tots Fund - donations received at Weekly Toddler group . Surplus transferred to Big Build fundraising

Community Café - donations received at weekly café . Surplus transferred to Big Build fundraising

Special Collections - collections sent onwards to e.g. Crisis, Christian Aid, Isabel Hospice

Support for Mission fund - holds donation given to support outreach Mission work

Synod outstanding grants - backdated general grant money from Thames North Synod

Welwyn Hatfield BC Community Grant - grant being used to provide new sound equipment

Children, Youth, Family Fund - grant from Thames North Synod and pledges to support the Children and Family worker

	B/F	Income	Expenditure	Transfer	Gains(Loss)	C/F
	£	£	£	£	£	£
General fund	17,681	85,156	-84,422	-1,840	0	16,574
DESIGNATED						
Benevolent Fund	464	385	-813	0	0	37
Car Fund	10,000	0	0	0	0	10,000
Maintenance	10,909	0	-5,085	4,000	0	9,824
Reserve Fund	14,729	3,361	0	0	5,780	23,871
RESTRICTED						
Back To Work	1,000	0	0	0	0	1,000
Big Build fundraising	0	7,387	-80	2,865	0	10,172
Building Fund	6,128	472,719	-20,052	1,232	0	460,027
Christmas Fayre	2,457	2,756	-2,739	-2,474	0	0
Legacy	10,443	0	-7,741	0	0	2,702
Magazines	210	136	-347	0	0	0
Fabric	9,577	14,895	-3,832	0	0	20,640
Flower Fund	13	1,287	-1,300	0	0	0
Lottery grant	6,529	0	-4,369	-2,160	0	0
Mission Development	14,539	24,735	-24,824	0	0	14,450
New keys liability	235	0	0	0	0	235
Organisation Chatter and Tots	958	675	0	-1,023	0	610
Organisation Community	659	85	0	-600	0	145
Special Collections	0	1,741	-1,741	0	0	0
Support fund for Mission outreach	2,775	0	-300	0	0	2,475
Synod outstanding grant received	0	7,494	0	0	0	7,494
WHBC Community Grant	0	1,560	-995	0	0	565
Children , Youth , Family	13,110	36,686	-34,799	0	0	14,997
Totals	122,418	661,058	-193,439	0	5,780	595,818

In addition the Thames North Synod Trust holds money from sale of Woodhall Lane from which the church can request drawdown
The total held at end of December 2023 was £444,663

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 6 for the year ended 31 December ^{2023 HK}~~2022~~ from the accounting records of the church.

Helen Kaye

Helen Kaye

Date

5/4/2024

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Welwyn Garden City URC for the year ended 31 December 2023, which are set out on pages 1 to 6

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

Jennie King

Signed

Date

9/4/24

Name and Address of the Independent Examiner

JENNIE KING

76, KIMPTON ROAD

WHGATHAMSTEAD

AL4 8LX.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
	Note					
INCOMING RESOURCES						
Voluntary income	2	46,571	330	15,293	62,194	67,236
Activities for generating funds	3	38,585	55	113,198	151,838	130,172
Investment income		0	3,361	0	3,361	2,397
Incoming resources		85,156	3,746	128,491	217,393	199,805
Stewardship Grant (one off)	4	0	0	443,665	443,665	0
Total incoming resources		85,156	3,746	572,156	661,058	199,805
RESOURCES EXPENDED						
Charitable activities						
URC Ministry and Mission Fund	5	25,248	0	0	25,248	24,636
Ministerial costs	6	4,984	0	0	4,984	0
Employee costs		15,486	0	62,129	77,615	75,046
Cost of church activities	7	34,149	5,095	5,625	44,869	42,297
Donations passed on	8	256	803	4,586	5,645	3,294
Projects	9	4,250		10,728	14,978	20,396
Build Planning	10	0	0	20,052	20,052	14,403
Governance costs - independent examiner		50	0	0	50	50
Resources expended		84,422	5,898	103,120	193,439	180,122
Net incoming/ (outgoing) resource before investment gains/(losses) and transfers		734	-2,152	469,037	467,619	19,683
Net gains(losses) on investments		0	5,780	0	5,780	-7,432
Net incoming /(outgoing) resources before transfers		734	3,629	469,037	473,399	12,251
Gross Transfers between funds		-1,840	4,000	-2,160	0	0
Net movement in funds		-1,106	7,629	466,877	473,399	12,251
Total funds b/fwd. 1 January 2023		17,681	36,103	68,635	122,418	
Total funds c/fwd. 31 December 2023		16,574	43,732	535,511	595,818	

BALANCE SHEET
AS AT 31 DECEMBER 2023

		Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	Note	General	Designated	Funds	2023	2022
		£	£	£	£	£
CURRENT ASSETS						
Debtors	11	3,560	0	27,406	30,966	0
Prepayments	12	1,091	0	0	1,091	0
Bank and Cash Balances	13	16,918	3,227	64,654	84,800	49,594
WGC Deposit Account	14	0	0	415,000	415,000	0
Investments	15	0	40,505	38,100	78,604	72,824
		21,569	43,732	545,160	610,461	122,418

CURRENT LIABILITIES						
Creditors payable within one year	16	4,995	0	9,648	14,643	0
TOTAL NET ASSETS		15,483	43,732	535,512	594,727	122,418

THE FUNDS OF THE CHARITY						
Unrestricted income funds		16,574	43,732	0	60,306	53,784
Restricted Income funds		0	0	535,512	535,512	68,635
TOTAL FUNDS		16,574	43,732	535,512	595,818	122,418

APPROVED BY CHURCH MEETING

AND SIGNED ON BEHALF BY
ON

03/03/24



1. Accounting Policies

1a Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Assets

Freehold property: The Trustees of the church and manse buildings are the Thames North Synod Trust who hold them upon trust for purposes connected with Welwyn Garden City URC.

Expenditure incurred on the church and manse is written off in the year it is incurred.

Fixed assets this year are written off in the year of purchase. This the first year that the accruals basis of accounting has been used as a result of one large charitable grant arising from a donation from one of our congregation.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

1e Resources Expended

The URC Ministry & Mission Fund contribution is paid regularly and is included in the financial statements for the year to which it relates.

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

1f Taxation

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Volunteers

The church is a beneficiary of many volunteers who give their time and skills for the benefit of the church. This benefit is greatly appreciated but is not quantifiable in monetary terms

Note :As the accounts have changed from Receipts and Payment to Accrual Accounting then last year's figures are based on Receipts and Payments.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	General £	Designated £	£	£	£
2. Voluntary income					
Tithes and Offerings	35,043	0	9,692	44,735	43,367
Gift Aid refunds	10,253	0	1,770	12,023	8,665
Gifts	1,275	330	2,089	3,694	2,842
Special collections (sent onwards)	0	0	1,741	1,741	1,918
Legacies	0	0	0	0	10,443
	<u>46,571</u>	<u>330</u>	<u>15,293</u>	<u>62,194</u>	<u>67,236</u>

Note : Gift aid includes an estimated amount accrued from 2023 but not yet received

3. Activities for generating funds

Synod grants for Children and Mission employees.	0	0	51,204	51,204	59,898
Welwyn Hatfield Borough Council grant	0	0	1,560	1,560	0
URC Vision 2020 grant	0	0	0	0	2,000
National Lottery grant	0	0	0	0	9,804
Synod outstanding grant payments	0	0	7,494	7,494	0
Premises hire	19,760	0	14,540	34,300	30,518
WGC Manse rental	18,825	0	0	18,825	16,065
Fundraising	0	55	7,241	7,296	4,393
Drawdown from Woodhall Lane Synod Trust	0	0	28,777	28,777	0
Insurance claim -car park barrier	0	0	0	0	3,779
Flowers donations	0	0	1,347	1,347	990
Sundry income(Café, Chatter and Tots)	0	0	1,036	1,036	2,725
	<u>38,585</u>	<u>55</u>	<u>113,198</u>	<u>151,838</u>	<u>130,172</u>

4. Charitable grant - Stewardship

This purpose of this grant is the church building redevelopment. An amount of £415,000 is on deposit in a WGC URC Deposit account held at Thames North Synod Trust and will be used to pay the building invoices .

5. MINISTRY & MISSION FUND

The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national church.

6. Ministerial Costs

WGC Manse rental contribution to Harpenden URC and contribution to Harpenden Manse expenses / Minister's expenses

7. Cost of Church Activities**Church costs**

Utilities /Council Tax	5,269	0	671	5,940	5,437
Insurance	3,917	0	0	3,917	4,209
Maintenance of buildings	0	5,085	1,633	6,718	12,516
Cleaning	10,795	0	39	10,834	10,152
Grounds	3,082	0	0	3,082	961
Licenses	0	0	0	0	731
Catering/events	306	0	1,156	1,461	1,328
Worship expenses inc Induction service	6,411	10	219	6,640	2,219
Flowers	0	0	1,360	1,360	979
Communications					
printing	793	0	386	1,179	907
office support /small office equip	3,219	0	161	3,380	2,539
telephone, broadband	357	0	0	357	319
	<u>34,149</u>	<u>5,095</u>	<u>5,625</u>	<u>44,869</u>	<u>42,297</u>

8. Donations passed on

Special collections which are passed to organisations e.g. Isabel Hospice, Crisis , Christian Aid

9. Projects

Projects include new electric heaters for the main hall, new blinds ,secondary glazing, sound system

10. Build Planning

Payments to architects and consultants

11. Debtors

	Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	General	Designated			
	£	£	£	£	£
Gift Aid recoverable	3,000	0	0	3,000	0
Premises Hire	560	0	0	560	0
Outstanding grant for Children and family work	0	0	19,911	19,911	0
Outstanding grant from Thames North Synod	0	0	7,494	7,494	0
	<u>3,560</u>	<u>0</u>	<u>27,406</u>	<u>30,966</u>	<u>0</u>

12. Prepayments

Prepaid Licenses for Church Music and Insurance for the Manse

13. Cash at Bank (ex WGC Deposit Account)

Bank current account	10,609	358	-3,947	7,020	8,759
Savings Account	6,309	2,869	68,601	77,780	40,823
Flower Account	0	0	0	0	13
	<u>16,918</u>	<u>3,227</u>	<u>64,654</u>	<u>84,800</u>	<u>49,594</u>

14. WGC Deposit account

This sum is held in a Welwyn Garden City URC Deposit account at Thames North Synod Trust

15. Investments

Jupiter Investments	0	2,543	12,560	15,103	14,666
COIF Investments	0	37,962	25,540	63,502	58,158
	<u>0</u>	<u>40,505</u>	<u>38,100</u>	<u>78,604</u>	<u>72,824</u>

16. Current Liabilities

Creditors payable within one year

Utilities and Supplies	1,346	0	0	1,346	0
HMRC	0	0	481	481	0
Crisis Donation	0	0	126	126	0
Isabel Hospice	0	0	1,300	1,300	0
Electric Heaters	0	0	7,741	7,741	0
Grounds	1,696	0	0	1,696	0
Harpenden Ministerial expenses	1,288	0	0	1,288	0
Cleaning	666	0	0	666	0
	<u>4,995</u>	<u>0</u>	<u>9,648</u>	<u>14,643</u>	<u>0</u>

GENERAL FUND

This fund has no restrictions on its use

DESIGNATED FUNDS

Benevolent Fund - this holds money for use to support individuals with emergency funds. The Elders administer this fund

Maintenance Fund - this is established to fund the maintenance of the church and manse premises; it

has regular budgeted transfers from the General Fund. The maintenance is supervised by the Building Team

A sum of £4000 was transferred from General fund in Dec 2023 for use in 2024

Car Fund - this is held to provide a minister's car if required

Reserve Fund - holds the reserves of the church

RESTRICTED FUNDS

Big Build fundraise - money raised in 2023 onwards for the building redevelopment

Building fund - fund used to capture grants and gifts for building redevelopment

Christmas Fayre - 50% given to Isabel Hospice, 50% transferred to Build fundraising

Legacy Fund - being used to replace heaters in the church

Magazine - Donations to support magazine printing

Fabric - for use in general church fabric updates

Flower Fund - providing weekly church flowers from donations

Lottery grant - was used to support the weekly Teapot café

Mission Dev fund - Thames North Synod grant and church pledges for employing a Mission worker

New keys liability - held for future key deposit returns

Chatter and Tots Fund - donations received at Weekly Toddler group . Surplus transferred to Big Build fundraising

Community Café - donations received at weekly café . Surplus transferred to Big Build fundraising

Special Collections - collections sent onwards to e.g. Crisis, Christian Aid, Isabel Hospice

Support for Mission fund - holds donation given to support outreach Mission work

Synod outstanding grants - backdated general grant money from Thames North Synod

Welwyn Hatfield BC Community Grant - grant being used to provide new sound equipment

Children, Youth, Family Fund - grant from Thames North Synod and pledges to support the Children and Family worker

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Special Collections	0	1,741	-1,741	0	0	0
Support fund for Mission outreach	2,775	0	-300	0	0	2,475
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Helen Kaye

Helen Kaye

Date

5/4/2024

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Independent Examiner's statement

Jennie King

Signed

Date

9/4/24

Name and Address of the Independent Examiner

JENNIE KING

76, KIMPTON ROAD

WHGATHAMPTON

AL4 8LX.