UNITARIAN MEETING BRISTOL

England & Wales · Charity number 234482

Details

Other names	LEWINS MEAD MEETING (UNITARIAN CHAPEL) CHAPEL CHARITIES
Status	Registered
Legal form	Other
Registered	1965-11-10
Register	View on the Charity Commission register

Contact

Address	Harwood Lane & Co Unit 1-4 Crossley Farm Business Centre Swan Lane Winterbourne BRISTOL
Phone	01454 772727
Email	ryan.westmacott@harwoodlane.co.uk
Website	www.harwoodlane.co.uk

Activities

Objects: FURTHERANCE OF THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE UNITARIAN CHURCH IN THE CITY OF BRISTOL.

Activities: Unitarian Chapel

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** BRISTOL
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£36,830	£46,347	-	-
2024-12-31	£44,747	£48,802	-	-
2023-12-31	£38,528	£37,083	-	-
2022-12-31	£47,919	£44,112	-	-
2021-12-31	£43,337	£41,237	-	-
2020-12-31	£20,500	£36,147	-	-

Trustees

Name	Role	Appointed
KARL STEWART		2013-04-16
MARY JOYCE GINGELL		
Mark John Barney Roy Stewart		2021-04-06
PETER JAMES LACEY WILDMAN		
Sally Pugh		2017-07-11

Linked charities

- LEVI AMES' BEQUEST (234482-1)
- MARJORIE PACKER (234482-10)
- VARIOUS BEQUESTS (234482-11)
- LEWINS MEAD CHAPEL FUND (234482-12)
- D J POPE BEQUEST (234482-13)
- MISS H GAYLARD TRUST (234482-14)
- J W NORGROVE TRUST (234482-15)
- LIONEL STEPHENS TRUST (234482-16)
- OLIVIA PARNALL'S TRUST (234482-17)
- POOR'S FUND (234482-18)
- SUSAN COATE'S BEQUEST (234482-2)
- LEWINS MEAD UNITARIAN CHAPEL - MANSE (234482-20)
- RESTORATION FUND INCLUDING THE MISS C L CHAMPION BEQUEST (234482-21)
- THOMAS PHILLIP WALL'S CHARITY (234482-23)
- DR JOHN WRIGHT (234482-24)
- BROOKE SMITH (234482-25)
- JACOB WILCOX RICKETTS (234482-26)
- OSBORNE BEQUEST (234482-3)
- HERBERT THOMAS BEQUEST (234482-4)
- AUBREY DAY FUND (234482-5)
- A E ATWELL BEQUEST (234482-6)
- GRAHAM MEMORIAL FUND (234482-7)
- MISS WETHERMAN BEQUEST (234482-8)
- MARY SALMON BEQUEST (234482-9)

Accounts

THE UNITARIAN MEETING (BRISTOL)

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2025

Charity No: 234482

THE UNITARIAN MEETING (BRISTOL)

CONTENTS

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities for the public benefit
The charity was set up was to provide a place of meeting and worship for a religious community within the Unitarian and Free Christian movement.

Achievements and performance

Appointment of a minister and current position
There is no Minister in post for the Bristol Group, therefore no current financial commitment from the Account of Unitarian Meeting (Bristol) to the Bristol Group; since the end of the student placement, this remains vacant. There is, however, a new proposal opening by the National Office (The General Assembly, Essex Hall, London) for a grant that we shall be able to set advertising for, and an advert has gone to the vacancy page.

Property Management - administration
This remains with Charlotte Lang, in liaison with the chair of the Trustees. We have had an increase in hire bookings this year.

Current state of the building
As the building is listed and the hall built on, it is listed by association. We have architectural supervision when needed by Phillip Hughes Associates Ltd, who direct the Unitarian Meeting (Bristol) on building matters. There are no current reports or observation that require expenditure. General maintenance and a compliance regime are in place, and this is attended on a cyclical basis.

Financial review
The managing trustees of the Unitarian Meeting as named in the scheme of the Charity Commission dated 24th July 1997 are the responsible body for overseeing and controlling the uses of congregational funds as reported here in the disbursements. The congregational funds are used for works on the building (Surrey Lodge in Brunswick Square), the employment of a minister, other financial outgoings and investment policy. At present the Congregational Committee whose members are elected make decisions and report to the trustees. The managing Trustees must meet twice a year for receipt of committee reports and to confirm all large financial decisions. The management of the investment portfolio is now administered by Evelyn Partners (formerly Smith and Williamson). The latest valuation, on 31st December 2025, shows a value of £327,488.

Structure, Governance and management
The trust is a registered charity number 234482, and is constituted under a trust deed dated 31.12.1822.

New trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment.

The trustees consider the board of trustees and the President as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year.

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and administrative information

Trustees
Karl Stewart (Chairperson)
Sally Pugh (Secretary)
Mark Stewart
Mary Gingell
Peter Wildman

Treasurer
Kathryn White

Principal Office
Surrey Lodge
Brunswick Square
BRISTOL
BS2 8PE

Charity number: 234482

Independent Examiners
D. C. Cox FCA
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Bankers
National Westminster Bank Plc
Bristol City Centre Branch
45 / 49 Broadmead
BRISTOL
BS1 3EU

Investment managers
Smith and Williamson
45 Gresham Street
London
EC2V 7BG

Karl Stewart
Chair of UMB Trustees
Date: 02|04|26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

THE UNITARIAN MEETING (BRISTOL)

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 8 to

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 2 APRIL 2026

THE UNITARIAN MEETING (BRISTOL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2025

	Notes	2025 TOTAL FUNDS	2024 TOTAL FUNDS
Income			
Donations and Gifts		2,398	2,203
Bank and Other Interest		5	4
Other Income		28,560	34,754
Bequest Income		5,867	7,786
Total Income		36,830	44,747
Expenditure			
Charitable expenditure	2	46,347	48,802
Total Expenditure		46,347	48,802
Net Incoming Resources before Transfers		-9,517	-4,055
Transfer between Funds		0	0
Net Incoming Resources for the year		-9,517	-4,055
Other Recognised Gains			
Gain/(losses) on Investments			
Unrealised		30,676	7,646
Realised		-920	-2,148
Net Movement In Funds		20,239	1,443
Total Funds Brought Forward		311,895	310,452
Total Funds Carried Forward	6	£332,134	£311,895

THE UNITARIAN MEETING (BRISTOL)

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes		2025		2024
FIXED ASSETS					
Investments	3		327,488		291,410
CURRENT ASSETS					
Debtors	4	333		355	
Cash at Bank and on Deposit	10	6,044		21,726	
		6,377		22,081	
CURRENT LIABILITIES: payable within one year	5	-1,731		-1,596	
Net Current Assets			4,646		20,485
Total Assets Less Current Liabilities			**£332,134**		**£311,895**
FUNDS					
Unrestricted	6		332,134		311,895
			£332,134		**£311,895**

Hon. Treasurer

Chairperson

Approved on: 02/04/26
On behalf of the Board of Trustees

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Unitarian Meeting Bristol meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

(d) Expenditure Recognition

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. CHARITABLE EXPENDITURE

	Unrestr-icted Funds	Restr-icted Funds	Total Funds 2025	Total Funds 2024
Minister Costs	0	0	0	0
Church Expenses	2,290	0	2,290	1,490
Major Repairs	0	0	0	0
Management Expenses	39,818	0	39,818	43,703
Administration	3,189	0	3,189	2,589
Independent Examination	1,050	0	1,050	1,020
	£46,347	£0	£46,347	£48,802

3. FIXED ASSET INVESTMENTS

	Investments Unlisted	Investments Listed	2025 Total	2024 Total
Market Value at 1 January 2025	58,428	232,982	291,410	290,999
Additions	0	184,524	184,524	35,830
(Disposals)	-54,935	-123,267	-178,202	-40,917
Net Realised Gain/(Loss)	-3,493	2,573	-920	-2,148
Net Unrealised Gain/(Loss)	0	30,676	30,676	7,646
Market Value at 31 December 2025	£0	£327,488	£327,488	£291,410
Historical Cost as at 31 December 2025	£0	£269,366	£269,366	£179,259

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

---

4. DEBTORS

	2025	2024
Investment Income Receivable	0	0
Other Debtors	333	355
	£333	**£355**

5. LIABILITIES: amounts falling due within one year

	2025	2024
Accruals	1,731	1,596
Other Creditors	0	0
	£1,731	**£1,596**

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Investments	Net Current Assets	Total
Unrestricted	£327,488	£4,646	£332,134

7. TRUSTEES REMUNERATION

No Trustee receives remuneration. Total expenses received by trustees in the year was £0 (2024 - £0).

8. FREEHOLD LAND AND PROPERTIES

Freehold land and properties held by the charity include the church at Brunswick Square Bristol. The current insurance value of the building is £3,215,435.

9. EMPLOYEES

The Charity had no employees during the year.

10. CASH AT BANK AND ON DEPOSIT

	2025	2024
Bank Current Account	2,733	9,378
Smith and Williamson Investment Account	3,311	12,348
	£6,044	£21,726

The following pages do not form part of the statutory accounts

THE UNITARIAN MEETING

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Income	2025	2024
Donations and Gifts		
Envelopes and Weekly Collections	1,465	1,513
Tax Receivable under Covenant	333	355
Donations and Appeal Income	0	0
Grant Income	600	335
Open Day, Concerts, Fundraising	0	0
	2,398	2,203
Bank and Other Interest Received	5	4
Investment Income	5,867	7,786
Other Income		
Ground Rent	3	3
Rent and Service Charges	28,557	34,751
	28,560	34,754
Total Income	**£36,830**	**£44,747**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

INCOME AND EXPENDITURE ACCOUNT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2025

Expenditure		2025		2024
Minister		0		0
Church Expenses				
Treasurers/Secretary's Expenses/Honorarium	600		0	
G.A. Quota and Western Union	830		440	
Musician Fee	0		0	
Pulpit Supply	860		1,050	
		2,290		1,490
Management Expenses				
Sundry Expenses	75		0	
Property Management Fees	11,213		10,235	
Heat and Light/Cleaning/Other Services Costs	15,152		17,201	
Software and Printing, Postage & Stationery	2,303		485	
Insurances	2,273		2,145	
Repairs and Maintenance	8,802		13,637	
		39,818		43,703
Administration Expenses				
Accountancy and Independent Examiners Fees	1,050		1,020	
Other Professional Fees	245		0	
Donations to Charities and Appeals	300		250	
Investment Charges	2,644		2,339	
		4,239		3,609
Major Repairs		0		0
Total Expenditure		**£46,347**		**£48,802**

Summary	2025	2024
Income	36,830	44,747
Expenditure	-46,347	-48,802
(Losses)/Gains on Investments	29,756	5,498
(Deficit)/Surplus for the year	20,239	1,443
Reserves Brought Forward	311,895	310,452
Reserves Carried Forward	**£332,134**	**£311,895**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

FUNDS AND BEQUESTS

BEQUEST INCOME

Over the years, individuals have set up charitable trusts/funds for the benefit of the Unitarian community in Bristol. As time has passed, these individual charitable trusts/funds have been brought under the umbrella of the UMB and the investment assets transferred into the UMB's name.

These investments generate dividend income which is treated as bequest income in the accounts.

Following on from guidance received from the Charity Commission, it was advised that these various funds/trusts are all relevant to the day to day running of the charity and there was no need to classify them as separate restricted funds. Title has passed to the UMB and are therefore for unrestricted activities.

The constituent charities amalgamated into the UMB are:

Name	Reg No	Objectives
Levi Ames' Bequest	234482-1	Church Expenses
Susan Coate's Bequest	234482-2	Church Expenses
Osbourne Bequest	234482-3	Church Expenses
Herbert Thomas Bequest	234482-4	Church Expenses
Aubrey Day Fund	234482-5	Church Expenses
A E Atwell Bequest	234482-6	Church Expenses
Graham Memorial Fund	234482-7	Church Expenses
Miss Wetherman Bequest	234482-8	Church Expenses
Mary Salmon Bequest	234482-9	Half to poor ministers and half to Church expenses
Marjorie Packer	234482-10	Furtherance of family services at Lewins Mead
Various Bequests	234482-11	Church Expenses
Lewins Mead Chapel Fund	234482-12	Furtherance of religious services at Oakfield Road Church
D J Pope Bequest	234482-13	Church Expenses
Miss H Gaylard Trust	234482-14	Church Expenses
J W Norgrove Trust	234482-15	Church Expenses
Lionel Stephens Trust	234482-16	Church Expenses
Olivia Parnall's Trust	234482-17	Church Expenses
Poor's Fund	234482-18	Poor and Deserving People
Lewins Mead Chapel Manse	234482-20	Residence of the minister
Restoration Fund	234482-21	Maintenance of the chapel
Thomas Phillip Wall's Charity	234482-23	Poor Unitarians over 50 years of age who attend chapel
Dr John Wright	234482-24	Poor Unitarians, ministers and their wives
Brooke Smith	234482-25	Church Expenses
Jacob Wilcox Ricketts	234482-26	Poor Unitarian ministers, their widows and orphans and the provision of an organist

Accounts

THE UNITARIAN MEETING (BRISTOL)

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2024

Charity No: 234482

THE UNITARIAN MEETING (BRISTOL)

CONTENTS

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities for the public benefit
The charity was set up was to provide a place of meeting and worship for a religious community within the Unitarian and Free Christian movement.

Achievements and performance

Appointment of a minister and current position
There is no Minister in post for the Bristol Group, therefore no current financial commitment from the Account of Unitarian Meeting (Bristol) to the Bristol Group; since the end of the student placement, this remains vacant. There is, however, a new proposal opening by the National Office (The General Assembly, Essex Hall, London) for a grant that we shall be able to set advertising for, and an advert has gone to the vacancy page.

Property Management - administration
This remains with Charlotte Lang, in liaison with the chair of the Trustees. We have had an increase in hire bookings this year.

Current state of the building
As the building is listed and the hall built on, it is listed by association. We have architectural supervision when needed by Phillip Hughes Associates Ltd, who direct the Unitarian Meeting (Bristol) on building matters. There are no current reports or observation that require expenditure. General maintenance and a compliance regime are in place, and this is attended on a cyclical basis.

Financial review
The managing trustees of the Unitarian Meeting as named in the scheme of the Charity Commission dated 24th July 1997 are the responsible body for overseeing and controlling the uses of congregational funds as reported here in the disbursements. The congregational funds are used for works on the building (Surrey Lodge in Brunswick Square), the employment of a minister, other financial outgoings and investment policy. At present the Congregational Committee whose members are elected make decisions and report to the trustees. The managing Trustees must meet twice a year for receipt of committee reports and to confirm all large financial decisions. The management of the investment portfolio is now administered by Evelyn Partners (formerly Smith and Williamson). The latest valuation, on 31st December 2024, shows a value of £291,410.

Structure, Governance and management
The trust is a registered charity number 234482, and is constituted under a trust deed dated 31.12.1822.

New trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment.

The trustees consider the board of trustees and the President as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year.

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administrative information

Trustees
Karl Stewart (Chairperson)
Sally Pugh (Secretary)
Mark Stewart
Mary Gingell
Peter Wildman

Treasurer
Kathryn White

Principal Office
Surrey Lodge
Brunswick Square
BRISTOL
BS2 8PE

Charity number: 234482

Independent Examiners
D. C. Cox FCA
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Bankers
National Westminster Bank Plc
Bristol City Centre Branch
45 / 49 Broadmead
BRISTOL
BS1 3EU

Investment managers
Smith and Williamson
45 Gresham Street
London
EC2V 7BG

Karl Stewart
Chair of UMB Trustees
Date: 21-3-25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

THE UNITARIAN MEETING (BRISTOL)

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 8 to

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 21 MARCH 2025

THE UNITARIAN MEETING (BRISTOL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2024

	Notes	2024 TOTAL FUNDS	2023 TOTAL FUNDS
Income			
Donations and Gifts		2,203	2,545
Bank and Other Interest		4	0
Other Income		34,754	27,679
Bequest Income		7,786	8,304
Total Income		44,747	38,528
Expenditure			
Charitable expenditure	2	48,802	37,083
Total Expenditure		48,802	37,083
Net Incoming Resources before Transfers		-4,055	1,445
Transfer between Funds		0	0
Net Incoming Resources for the year		-4,055	1,445
Other Recognised Gains			
Gain/(losses) on Investments			
Unrealised		7,646	6,134
Realised		-2,148	1,719
Net Movement In Funds		1,443	9,298
Total Funds Brought Forward		310,452	301,154
Total Funds Carried Forward	6	£311,895	£310,452

THE UNITARIAN MEETING (BRISTOL)

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes		2024		2023
FIXED ASSETS					
Investments	3		291,410		290,999
CURRENT ASSETS					
Debtors	4	355		472	
Cash at Bank and on Deposit	10	21,726		20,522	
		22,081		20,994	
CURRENT LIABILITIES: payable within one year	5	-1,596		-1,541	
Net Current Assets			20,485		19,453
Total Assets Less Current Liabilities			**£311,895**		**£310,452**
FUNDS					
Unrestricted	6		311,895		310,452
			£311,895		**£310,452**

Hon. Treasurer

Chairperson

Approved on: 21 - 3 - 25
On behalf of the Board of Trustees

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Unitarian Meeting Bristol meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure Recognition

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. CHARITABLE EXPENDITURE

	Unrestr-icted Funds	Restr-icted Funds	Total Funds 2024	Total Funds 2023
Minister Costs	0	0	0	0
Church Expenses	1,490	0	1,490	1,310
Major Repairs	0	0	0	0
Management Expenses	43,703	0	43,703	32,275
Administration	2,589	0	2,589	2,508
Independent Examination	1,020	0	1,020	990
	£48,802	£0	£48,802	£37,083

3. FIXED ASSET INVESTMENTS

	Investments Unlisted	Investments Listed	2024 Total	2023 Total
Market Value at 1 January 2024	57,137	233,862	290,999	277,137
Additions	0	35,830	35,830	25,711
(Disposals)	0	-40,917	-40,917	-19,702
Net Realised Gain/(Loss)	0	-2,148	-2,148	1,719
Net Unrealised Gain/(Loss)	1,291	6,355	7,646	6,134
Market Value at 31 December 2024	£58,428	£232,982	£291,410	£290,999
Historical Cost as at 31 December 2024	£3,636	£175,623	£179,259	£168,230

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4.	DEBTORS	2024	2023
	Investment Income Receivable	0	0
	Other Debtors	355	472
		£355	£472

5.	LIABILITIES: amounts falling due within one year	2024	2023
	Accruals	1,596	1,541
	Other Creditors	0	0
		£1,596	£1,541

6. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Investments	Net Current Assets	Total
Unrestricted	£291,410	£20,485	£311,895

7. **TRUSTEES REMUNERATION**

No Trustee receives remuneration. Total expenses received by trustees in the year was £0 (2023 - £0).

8. **FREEHOLD LAND AND PROPERTIES**

Freehold land and properties held by the charity include the church at Brunswick Square Bristol. The current insurance value of the building is £3,033,429.

9. EMPLOYEES

The Charity had no employees during the year.

10. CASH AT BANK AND ON DEPOSIT

	2024	2023
Bank Current Account	9,378	12,330
Smith and Williamson Investment Account	12,348	8,192
	£21,726	£20,522

The following pages do not form part of the statutory accounts

THE UNITARIAN MEETING

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Income	2024	2023
Donations and Gifts		
Envelopes and Weekly Collections	1,513	1,473
Tax Receivable under Covenant	355	472
Donations and Appeal Income	0	0
Grant Income	335	600
Open Day, Concerts, Fundraising	0	0
	2,203	2,545
Bank and Other Interest Received	4	0
Investment Income	7,786	8,304
Other Income		
Ground Rent	3	3
Rent and Service Charges	34,751	27,676
	34,754	27,679
Total Income	**£44,747**	**£38,528**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

INCOME AND EXPENDITURE ACCOUNT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Expenditure		**2024**		**2023**
Minister		0		0
Church Expenses				
Treasurers/Secretary's Expenses/Honorarium	0		300	
G.A. Quota and Western Union	440		410	
Musician Fee	0		150	
Pulpit Supply	1,050		450	
		1,490		1,310
Management Expenses				
Sundry Expenses	0		0	
Property Management Fees	10,235		6,783	
Heat and Light/Cleaning/Other Services Costs	17,201		17,671	
Software and Printing, Postage & Stationery	485		0	
Insurances	2,145		2,023	
Repairs and Maintenance	13,637		5,798	
		43,703		32,275
Administration Expenses				
Accountancy and Independent Examiners Fees	1,020		990	
Donations to Charities and Appeals	250		220	
Investment Charges	2,339		2,288	
		3,609		3,498
Major Repairs		0		0
Total Expenditure		**£48,802**		**£37,083**

Summary

	2024	2023
Income	44,747	38,528
Expenditure	-48,802	-37,083
(Losses)/Gains on Investments	5,498	7,853
(Deficit)/Surplus for the year	1,443	9,298
Reserves Brought Forward	310,452	301,154
Reserves Carried Forward	**£311,895**	**£310,452**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

FUNDS AND BEQUESTS

BEQUEST INCOME

Over the years, individuals have set up charitable trusts/funds for the benefit of the Unitarian community in Bristol. As time has passed, these individual charitable trusts/funds have been brought under the umbrella of the UMB and the investment assets transferred into the UMB's name.

These investments generate dividend income which is treated as bequest income in the accounts.

Following on from guidance received from the Charity Commission, it was advised that these various funds/trusts are all relevant to the day to day running of the charity and there was no need to classify them as separate restricted funds. Title has passed to the UMB and are therefore for unrestricted activities.

The constituent charities amalgamated into the UMB are:

Name	Reg No	Objectives
Levi Ames' Bequest	234482-1	Church Expenses
Susan Coate's Bequest	234482-2	Church Expenses
Osbourne Bequest	234482-3	Church Expenses
Herbert Thomas Bequest	234482-4	Church Expenses
Aubrey Day Fund	234482-5	Church Expenses
A E Atwell Bequest	234482-6	Church Expenses
Graham Memorial Fund	234482-7	Church Expenses
Miss Wetherman Bequest	234482-8	Church Expenses
Mary Salmon Bequest	234482-9	Half to poor ministers and half to Church expenses
Marjorie Packer	234482-10	Furtherance of family services at Lewins Mead
Various Bequests	234482-11	Church Expenses
Lewins Mead Chapel Fund	234482-12	Furtherance of religious services at Oakfield Road Church
D J Pope Bequest	234482-13	Church Expenses
Miss H Gaylard Trust	234482-14	Church Expenses
J W Norgrove Trust	234482-15	Church Expenses
Lionel Stephens Trust	234482-16	Church Expenses
Olivia Parnall's Trust	234482-17	Church Expenses
Poor's Fund	234482-18	Poor and Deserving People
Lewins Mead Chapel Manse	234482-20	Residence of the minister
Restoration Fund	234482-21	Maintenance of the chapel
Thomas Phillip Wall's Charity	234482-23	Poor Unitarians over 50 years of age who attend chapel
Dr John Wright	234482-24	Poor Unitarians, ministers and their wives
Brooke Smith	234482-25	Church Expenses
Jacob Wilcox Ricketts	234482-26	Poor Unitarian ministers, their widows and orphans and the provision of an organist

Accounts

THE UNITARIAN MEETING (BRISTOL)

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2023

Charity No: 234482

THE UNITARIAN MEETING (BRISTOL)

CONTENTS

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statement's have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities for the public benefit
The charity was set up was to provide a place of meeting and worship for a religious community within the Unitarian and Free Christian movement.

Achievements and performance

Appointment of a minister and current position
There is no Minister in post for the Bristol Group, therefore no current financial commitment from the Account of Unitarian Meeting (Bristol) to the Bristol Group. The Unitarian Meeting (Bristol) had a ministry student placement from May to September. There is an advert due to go out for the half-time post for the Minister in due course.

The Management Company
On 31 May 2023, the Unitarian Meeting (Bristol) ceased the contract with the Ethical Property Company, at their notice. The Unitarian Meeting (Bristol) now have freelanced management by Charlotte Lang. Charlotte, who maintains the hire diary, invoicing, and any day to day concerns in liaison with the chair of the Trustees.

Current state of the building
As the building is listed and the hall built on, it is listed by association. We have architectural supervision when needed by Phillip Hughes Associates Ltd, who direct the Unitarian Meeting (Bristol) on building matters. There are no current reports or observation that require expenditure.

Financial review
The managing trustees of the Unitarian Meeting as named in the scheme of the Charity Commission dated 24th July 1997 are the responsible body for overseeing and controlling the uses of congregational funds as reported here in the disbursements. The congregational funds are used for works on the building (Surrey Lodge in Brunswick Square), the employment of a minister, other financial outgoings and investment policy. At present the Congregational Committee whose members are elected make decisions and report to the trustees. The managing Trustees must meet twice a year for receipt of committee reports and to confirm all large financial decisions. The management of the investment portfolio is now administered by Evelyn Partners (formerly Smith and Williamson). The latest valuation, on 31st December 2023, shows a value of £290,999.

Structure, Governance and management
The trust is a registered charity number 234482, and is constituted under a trust deed dated 31.12.1822.

New trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment.

The trustees consider the board of trustees and the President as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year.

Paul Wheeler stood down as Treasurer at the AGM in May 2023, with Kathryn White being voted in at the same meeting.

Reference and administrative information

Trustees
Karl Stewart (Chairperson)
Sally Pugh (Secretary)
Mark Stewart
Mary Gingell
Peter Wildman

Treasurer

Kathryn White	- appointed May 2023
Paul Wheeler	- appointment terminated May 2023

Principal Office
Surrey Lodge
Brunswick Square
BRISTOL
BS2 8PE

Charity number: 234482

Independent Examiners
D. C. Cox FCA
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Bankers
National Westminster Bank Plc
Bristol City Centre Branch
45 / 49 Broadmead
BRISTOL
BS1 3EU

Investment managers
Smith and Williamson
45 Gresham Street
London
EC2V 7BG

20.3.24

Karl Stewart
Chair of UMB Trustees
Date: 20 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

THE UNITARIAN MEETING (BRISTOL)

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 8 to

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 20 MARCH 2024

THE UNITARIAN MEETING (BRISTOL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2023

	Notes	2023 TOTAL FUNDS	2022 TOTAL FUNDS
Income			
Donations and Gifts		2,545	3,105
Bank Interest		0	0
Other Income		27,679	36,987
Bequest Income		8,304	7,827
Total Income		38,528	47,919
Expenditure			
Charitable expenditure	2	37,083	44,112
Total Expenditure		37,083	44,112
Net Incoming Resources before Transfers		1,445	3,807
Transfer between Funds		0	0
Net Incoming Resources for the year		1,445	3,807
Other Recognised Gains			
Gain/(losses) on Investments			
Unrealised		6,134	-40,543
Realised		1,719	-595
Net Movement In Funds		9,298	-37,331
Total Funds Brought Forward		301,154	338,485
Total Funds Carried Forward	6	£310,452	£301,154

THE UNITARIAN MEETING (BRISTOL)

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes		2023		2022
FIXED ASSETS					
Investments	3		290,999		277,137
CURRENT ASSETS					
Debtors	4	472		5,550	
Cash at Bank and on Deposit	10	20,522		22,412	
		20,994		27,962	
CURRENT LIABILITIES: payable within one year	5	-1,541		-3,945	
Net Current Assets			19,453		24,017
Total Assets Less Current Liabilities			£310,452		£301,154
FUNDS					
Unrestricted	6		310,452		301,154
			£310,452		£301,154

20/3/24 Hon. Treasurer

20.3.24 Chairperson

Approved on: 20 MARCH 2024
On behalf of the Board of Trustees

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Unitarian Meeting Bristol meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

(d) Expenditure Recognition

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. CHARITABLE EXPENDITURE

	Unrestr-icted Funds	Restr-icted Funds	Total Funds 2023	Total Funds 2022
Minister Costs	0	0	0	2,700
Church Expenses	1,310	0	1,310	1,570
Major Repairs	0	0	0	0
Management Expenses	32,275	0	32,275	36,272
Administration	2,508	0	2,508	2,610
Independent Examination	990	0	990	960
	£37,083	**£0**	**£37,083**	**£44,112**

3. FIXED ASSET INVESTMENTS

	Investments		2023	2022
	Unlisted	Listed	Total	Total
Market Value at 1 January 2023	52,332	224,805	277,137	321,131
Additions	0	25,711	25,711	0
(Disposals)	0	-19,702	-19,702	-2,856
Net Realised Gain/(Loss)		1,719	1,719	-595
Net Unrealised Gain/(Loss)	4,805	1,329	6,134	-40,543
Market Value at 31 December 2023	**£57,137**	**£233,862**	**£290,999**	**£277,137**
Historical Cost as at 31 December 2023	**£3,636**	**£164,594**	**£168,230**	**£150,241**

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

4. DEBTORS

	2023	2022
Investment Income Receivable	0	0
Other Debtors	472	5,550
	£472	£5,550

5. LIABILITIES: amounts falling due within one year

	2023	2022
Accruals	1,541	1,536
Other Creditors	0	2,409
	£1,541	£3,945

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Investments	Net Current Assets	Total
Unrestricted	£290,999	£19,453	£310,452

7. TRUSTEES REMUNERATION

No Trustee receives remuneration. Total expenses received by trustees in the year was £0 (2022 - £0).

8. FREEHOLD LAND AND PROPERTIES

Freehold land and properties held by the charity include the church at Brunswick Square Bristol. The current insurance value of the building is £2,861,725.

9. EMPLOYEES

The Charity had no employees during the year.

10. CASH AT BANK AND ON DEPOSIT

	2023	2022
Bank Current Account	12,330	7,597
Smith and Williamson Investment Account	8,192	14,815
	£20,522	£22,412

The following pages do not form part of the statutory accounts

THE UNITARIAN MEETING

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Income	2023	2022
Donations and Gifts		
Envelopes and Weekly Collections	1,473	1,966
Tax Receivable under Covenant	472	789
Donations and Appeal Income	0	0
Grant Income	600	350
Open Day, Concerts, Fundraising	0	0
	2,545	3,105
Bank Interest Received	0	0
Investment Income	8,304	7,827
Other Income		
Ground Rent	3	3
Ethical Property Company - Rent and Service Charges	27,676	36,984
	27,679	36,987
Total Income	**£38,528**	**£47,919**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

INCOME AND EXPENDITURE ACCOUNT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Expenditure		2023		2022
Minister		0		2,700
Church Expenses				
Treasurers/Secretary's Expenses/Honorarium	300		300	
G.A. Quota and Western Union	410		1,070	
Musician Fee	150		0	
Pulpit Supply	450		200	
		1,310		1,570
Management Expenses				
Sundry Expenses	0		0	
Property Management Fees	6,783		16,602	
Heat and Light/Cleaning/Other Services Costs	17,671		15,758	
Retirement Gifts	0		0	
Software Costs	0		949	
Insurances	2,023		1,807	
Repairs and Maintenance	5,798		1,156	
		32,275		36,272
Administration Expenses				
Accountancy and Independent Examiners Fees	990		960	
Donations to Charities and Appeals	220		200	
Investment Charges	2,288		2,410	
		3,498		3,570
Major Repairs		0		0
Total Expenditure		**£37,083**		**£44,112**

Summary

	2023	2022
Income	38,528	47,919
Expenditure	-37,083	-44,112
(Losses)/Gains on Investments	7,853	-41,138
(Deficit)/Surplus for the year	9,298	-37,331
Reserves Brought Forward	301,154	338,485
Reserves Carried Forward	**£310,452**	**£301,154**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

FUNDS AND BEQUESTS

BEQUEST INCOME

Over the years, individuals have set up charitable trusts/funds for the benefit of the Unitarian community in Bristol. As time has passed, these individual charitable trusts/funds have been brought under the umbrella of the UMB and the investment assets transferred into the UMB's name.

These investments generate dividend income which is treated as bequest income in the accounts.

Following on from guidance received from the Charity Commission, it was advised that these various funds/trusts are all relevant to the day to day running of the charity and there was no need to classify them as separate restricted funds. Title has passed to the UMB and are therefore for unrestricted activities.

The constituent charities amalgamated into the UMB are:

Name	Reg No	Objectives
Levi Ames' Bequest	234482-1	Church Expenses
Susan Coate's Bequest	234482-2	Church Expenses
Osbourne Bequest	234482-3	Church Expenses
Herbert Thomas Bequest	234482-4	Church Expenses
Aubrey Day Fund	234482-5	Church Expenses
A E Atwell Bequest	234482-6	Church Expenses
Graham Memorial Fund	234482-7	Church Expenses
Miss Wetherman Bequest	234482-8	Church Expenses
Mary Salmon Bequest	234482-9	Half to poor ministers and half to Church expenses
Marjorie Packer	234482-10	Furtherance of family services at Lewins Mead
Various Bequests	234482-11	Church Expenses
Lewins Mead Chapel Fund	234482-12	Furtherance of religious services at Oakfield Road Church
D J Pope Bequest	234482-13	Church Expenses
Miss H Gaylard Trust	234482-14	Church Expenses
J W Norgrove Trust	234482-15	Church Expenses
Lionel Stephens Trust	234482-16	Church Expenses
Olivia Parnall's Trust	234482-17	Church Expenses
Poor's Fund	234482-18	Poor and Deserving People
Lewins Mead Chapel Manse	234482-20	Residence of the minister
Restoration Fund	234482-21	Maintenance of the chapel
Thomas Phillip Wall's Charity	234482-23	Poor Unitarians over 50 years of age who attend chapel
Dr John Wright	234482-24	Poor Unitarians, ministers and their wives
Brooke Smith	234482-25	Church Expenses
Jacob Wilcox Ricketts	234482-26	Poor Unitarian ministers, their widows and orphans and the provision of an organist

UNITARIAN MEETING BRISTOL

England & Wales - Charity number 234482

Accounts

THE UNITARIAN MEETING (BRISTOL)

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2022

Charity No: 234482

THE UNITARIAN MEETING (BRISTOL)

CONTENTS

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statement's have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities for the public benefit
The charity was set up was to provide a place of meeting and worship for a religious community within the Unitarian and Free Christian movement.

Achievements and performance

The Congregation, attendance and services
The congregation currently meets on the first Sunday of each month. Services are filled by members in the absence of the Minister. The Minister, Rev. John Harley, resigned his post in May 2022.
There was a decline in attendance, but still remains at a steady figure. The Unitarian Meeting (Bristol) shall have a student minister on placement with them, as part of their training, under the supervision of the National Unitarian College.

The Management Company
The Management Company are the Ethical Property Company, although they will end their contract on 31 May 2023, due to a change in company interests. The proposed company to asusme the current facility portfolio has been approached but are yet to be confirmed.

Current state of the building
The Unitarian Meeting (Bristol) has a steady income from lettings and regular bookings. We have two sets of current standing tenants and we have the architectural oversight by Phillip Hughes Associates.

Financial review
The managing trustees of the Unitarian Meeting as named in the scheme of the Charity Commission dated 24th July 1997 are the responsible body for overseeing and controlling the uses of congregational funds as reported here in the disbursements. The congregational funds are used for works on the building (Surrey Lodge in Brunswick Square), the employment of a minister, other financial outgoings and investment policy. At present the Congregational Committee whose members are elected make decisions and report to the trustees. The managing Trustees must meet twice a year for receipt of committee reports and to confirm all large financial decisions. The management of the investment portfolio is now administered by Smith and Williamson Investment Management. The latest valuation, on 31st December 2022, shows a value of £277,137.

Structure, Governance and management
The trust is a registered charity number 234482, and is constituted under a trust deed dated 31.12.1822.

New trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment.

The trustees consider the board of trustees and the President as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year.

Andrew Rosser stands down as a Trustee this year. We give thanks for the work and support that Andrew has put into the running of the Board of Trustees during his term. Standing down from congregational office this year will be Paul Wheeler, in the office of Treasurer. Again, we give thanks to Paul for all the work put into the role during his term. Taking the role of Treasurer this year, in office, will be Katherine White.

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Reference and administrative information

Trustees
Karl Stewart (Chairperson)
Mark Stewart (Vice Chairperson)
Sally Pugh (Secretary)
Mary Gingell
Andrew Rosser
Stacey Nugle
Peter Wildman

Treasurer
Paul Wheeler

Principal Office
Surrey Lodge
Brunswick Square
BRISTOL
BS2 8PE

Charity number: 234482

Independent Examiners
D. C. Cox FCA
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Bankers
National Westminster Bank Plc
PO Box 238
32 Corn Street
BRISTOL
BS99 7UG

Investment managers
Smith and Williamson
25 Moorgate
London
EC2R 6AY

Karl Stewart

Karl Stewart
Chair of UMB Trustees
Date: 25-3 23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

THE UNITARIAN MEETING (BRISTOL)

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 to

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.

- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with section 130 of the 2011 Act; and

   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

David Cox

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 25 FEBRUARY 2023

THE UNITARIAN MEETING (BRISTOL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2022

	Notes	2022 TOTAL FUNDS	2021 TOTAL FUNDS
Income			
Donations and Gifts		3,105	12,306
Bank Interest		0	0
Other Income		36,987	23,633
Bequest Income		7,827	7,398
Total Income		47,919	43,337
Expenditure			
Charitable expenditure	2	44,112	41,237
Total Expenditure		44,112	41,237
Net Incoming Resources before Transfers		3,807	2,100
Transfer between Funds		0	0
Net Incoming Resources for the year		3,807	2,100
Other Recognised Gains			
Gain/(losses) on Investments			
Unrealised		-40,543	23,282
Realised		-595	186
Net Movement In Funds		-37,331	25,568
Total Funds Brought Forward		338,485	312,917
Total Funds Carried Forward	6	**£301,154**	**£338,485**

THE UNITARIAN MEETING (BRISTOL)

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes		2022		2021
FIXED ASSETS					
Investments	3		277,137		321,131
CURRENT ASSETS					
Debtors	4	5,550		3,688	
Cash at Bank and on Deposit	10	22,412		17,691	
		27,962		21,379	
CURRENT LIABILITIES: payable within one year	5	-3,945		-4,025	
Net Current Assets			24,017		17,354
Total Assets Less Current Liabilities			**£301,154**		**£338,485**
FUNDS					
Unrestricted	6		301,154		338,485
			£301,154		**£338,485**

_________________ **Hon. Treasurer**

_________________ 25-2-23 **Chairperson**

Approved on: 25 - 2 - 23
On behalf of the Board of Trustees

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Unitarian Meeting Bristol meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure Recognition

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Minister Costs	2,700	0	2,700	6,000
Church Expenses	1,570	0	1,570	1,180
Major Repairs	0	0	0	0
Major Repairs (VAT refunded)	0	0	0	0
Management Expenses	36,272	0	36,272	30,217
Administration	2,610	0	2,610	2,880
Independent Examination	960	0	960	960
	£44,112	£0	£44,112	£41,237

3. FIXED ASSET INVESTMENTS

	Investments Unlisted	Investments Listed	2022 Total	2021 Total
Market Value at 1 January 2022	59,217	261,914	321,131	308,383
Additions	0	0	0	27,919
(Disposals)	0	-2,856	-2,856	-38,639
Net Realised Gain/(Loss)		-595	-595	186
Net Unrealised Gain/(Loss)	-6,885	-33,658	-40,543	23,282
Market Value at 31 December 2022	£52,332	£224,805	£277,137	£321,131
Historical Cost as at 31 December 2022	£3,636	£146,605	£150,241	£169,630

THE UNITARIAN MEETING (BRISTOL)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4.	**DEBTORS**	**2022**	**2021**
	Investment Income Receivable	0	0
	Other Debtors	5,550	3,688
		£5,550	**£3,688**

5.	**LIABILITIES: amounts falling due within one year**	**2022**	**2021**
	Accruals	1,536	1,616
	Other Creditors	2,409	2,409
		£3,945	**£4,025**

6. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Investments	**Net Current Assets**	**Total**
Unrestricted	**£277,137**	**£24,017**	**£301,154**

7. **TRUSTEES REMUNERATION**

No Trustee receives remuneration. Total expenses received by trustees in the year was £0 (2021 - £0).

8. **FREEHOLD LAND AND PROPERTIES**

Freehold land and properties held by the charity include the church at Brunswick Square Bristol. The current insurance value of the building is £2,555,111.

9. EMPLOYEES

The Charity had no employees during the year.

10. CASH AT BANK AND ON DEPOSIT

	2022	2021
Bank Current Account	7,597	4,876
Smith and Williamson Investment Account	14,815	12,815
	£22,412	£17,691

The following pages do not form part of the statutory accounts

THE UNITARIAN MEETING

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Income	2022	2021
Donations and Gifts		
Envelopes and Weekly Collections	1,966	3,179
Tax Received under Covenant	789	431
Donations and Appeal Income	0	0
Grant Income	350	8,696
Open Day, Concerts, Fundraising	0	0
	3,105	12,306
Bank Interest Received	0	0
Investment Income	7,827	7,398
Other Income		
Ground Rent	3	3
Ethical Property Company - Rent and Service Charges	36,984	23,630
	36,987	23,633
Total Income	**£47,919**	**£43,337**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

INCOME AND EXPENDITURE ACCOUNT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

Expenditure		2022		2021
Minister		2,700		6,000
Church Expenses				
Treasurers/Secretary's Expenses/Honorarium	300		450	
G.A. Quota and Western Union	1,070		430	
Musician Fee	0		150	
Pulpit Supply	200		150	
		1,570		1,180
Management Expenses				
Sundry Expenses	0		271	
Ethical Property Company Management Fees	16,602		11,127	
Heat and Light/Cleaning/Other Services Costs	15,758		11,488	
Retirement Gifts	0		63	
Software Costs	949		0	
Insurances	1,807		1,674	
Repairs and Maintenance	1,156		5,594	
		36,272		30,217
Administration Expenses				
Accountancy and Independent Examiners Fees	960		960	
Donations to Charities and Appeals	200		200	
Investment Charges	2,410		2,680	
		3,570		3,840
Major Repairs		0		0
Total Expenditure		**£44,112**		**£41,237**

Summary

	2022	2021
Income	47,919	43,337
Expenditure	-44,112	-41,237
(Losses)/Gains on Investments	-41,138	23,468
(Deficit)/Surplus for the year	-37,331	25,568
Reserves Brought Forward	338,485	312,917
Reserves Carried Forward	**£301,154**	**£338,485**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

FUNDS AND BEQUESTS

BEQUEST INCOME

Over the years, individuals have set up charitable trusts/funds for the benefit of the Unitarian community in Bristol. As time has passed, these individual charitable trusts/funds have been brought under the umbrella of the UMB and the investment assets transferred into the UMB's name.

These investments generate dividend income which is treated as bequest income in the accounts.

Following on from guidance received from the Charity Commission, it was advised that these various funds/trusts are all relevant to the day to day running of the charity and there was no need to classify them as separate restricted funds. Title has passed to the UMB and are therefore for unrestricted activities.

The constituent charities amalgamated into the UMB are:

Name	Reg No	Objectives
Levi Ames' Bequest	234482-1	Church Expenses
Susan Coate's Bequest	234482-2	Church Expenses
Osbourne Bequest	234482-3	Church Expenses
Herbert Thomas Bequest	234482-4	Church Expenses
Aubrey Day Fund	234482-5	Church Expenses
A E Atwell Bequest	234482-6	Church Expenses
Graham Memorial Fund	234482-7	Church Expenses
Miss Wetherman Bequest	234482-8	Church Expenses
Mary Salmon Bequest	234482-9	Half to poor ministers and half to Church expenses
Marjorie Packer	234482-10	Furtherance of family services at Lewins Mead
Various Bequests	234482-11	Church Expenses
Lewins Mead Chapel Fund	234482-12	Furtherance of religious services at Oakfield Road Church
D J Pope Bequest	234482-13	Church Expenses
Miss H Gaylard Trust	234482-14	Church Expenses
J W Norgrove Trust	234482-15	Church Expenses
Lionel Stephens Trust	234482-16	Church Expenses
Olivia Parnall's Trust	234482-17	Church Expenses
Poor's Fund	234482-18	Poor and Deserving People
Lewins Mead Chapel Manse	234482-20	Residence of the minister
Restoration Fund	234482-21	Maintenance of the chapel
Thomas Phillip Wall's Charity	234482-23	Poor Unitarians over 50 years of age who attend chapel
Dr John Wright	234482-24	Poor Unitarians, ministers and their wives
Brooke Smith	234482-25	Church Expenses
Jacob Wilcox Ricketts	234482-26	Poor Unitarian ministers, their widows and orphans and the provision of an organist

This page does not form part of the statutory accounts

UNITARIAN MEETING BRISTOL

England & Wales - Charity number 234482

Accounts

THE UNITARIAN MEETING (BRISTOL)

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2021

Charity No: 234482

THE UNITARIAN MEETING (BRISTOL)

CONTENTS

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. The financial statement's have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities for the public benefit
The charity was set up was to provide a place of meeting and worship for a religious community within the Unitarian and Free Christian movement.

Achievements and performance

Building Management: Ethical Property Company Ltd
Ethical Property maintain the building for The Unitarian Meeting (Bristol) and ensure the day-to-day running of the premises, being the point of contact for lettings, one-off bookings and tenants. The Unitarian Meeting (Bristol) have two offices let out on contract.
For the building, with regards to structural and architectural maintenance, The Unitarian Meeting (Bristol) contract Phillip Hughes Associates (Bristol based). Their previous reports in detail by the former Chair of the Trustees, Susan Wildman, that detail all previous projects, maintenance and upkeep. There has been no vast expenditure this calendar year, from January 2021 to December 2021. The cemetery gardens still remains leased to Bristol City Council.

Attendance and services
This year has seen a decline in attendance due to the Covid-19 pandemic. Although The Unitarian Meeting (Bristol) are now meeting again, they are currently taking time to review the future of the Unitarian community and the future use of the building. The building is back in daily use from the point of lettings.

Minister to the Unitarian Community
The Minister in post is Rev. John Harley. John Harley will be with The Unitarian Meeting (Bristol) until May 2022, as he has given notice to end the contract due to a change in family circumstances, mostly due to the travel to and from Bridport, Dorset.

Financial review
The managing trustees of the Unitarian Meeting as named in the scheme of the Charity Commission dated 24th July 1997 are the responsible body for overseeing and controlling the uses of congregational funds as reported here in the disbursements. The congregational funds are used for works on the building (Surrey Lodge in Brunswick Square), the employment of a minister, other financial outgoings and investment policy. At present the Congregational Committee whose members are elected make decisions and report to the trustees. The managing Trustees must meet twice a year for receipt of committee reports and to confirm all large financial decisions. The management of the investment portfolio is now administered by Smith and Williamson Investment Management. The latest valuation, on 31st December 2021, shows a value of £321,131.

Structure, Governance and management
The trust is a registered charity number 234482, and is constituted under a trust deed dated 31.12.1822.

New trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment.

The trustees consider the board of trustees and the President as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year.

THE UNITARIAN MEETING (BRISTOL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and administrative information

Trustees
Arthur Brown
Mary Gingell
Sally Pugh
Andrew Rosser
Karl Stewart
Susan Wildman
Peter Wildman

Treasurer
Paul Wheeler

Principal Office
Surrey Lodge
Brunswick Square
BRISTOL
BS2 8PE

Charity number: 234482

Independent Examiners
D. C. Cox FCA
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Bankers
National Westminster Bank Plc
PO Box 238
32 Corn Street
BRISTOL
BS99 7UG

Investment managers
Smith and Williamson
25 Moorgate
London
EC2R 6AY

Stewart

Karl Stewart
Chair of UMB Trustees
Date: 18 . 3. 22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

THE UNITARIAN MEETING (BRISTOL)

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 8 to

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.

- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with section 130 of the 2011 Act; and

   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

David Cox -

David Cox F.C.A.
Harwood, Lane & Co
Chartered Accountants
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 18 MARCH 2022

THE UNITARIAN MEETING (BRISTOL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2021

	Notes	2021 TOTAL FUNDS	2020 TOTAL FUNDS
Income			
Donations and Gifts		12,306	2,804
Bank Interest		0	0
Other Income		23,633	11,227
Bequest Income		7,398	6,469
Total Income		43,337	20,500
Expenditure			
Charitable expenditure	2	41,237	36,147
Total Expenditure		41,237	36,147
Net Incoming Resources before Transfers		2,100	-15,647
Transfer between Funds		0	0
Net Incoming Resources for the year		2,100	-15,647
Other Recognised Gains			
Gain/(losses) on Investments			
Unrealised		23,282	6,065
Realised		186	25,893
Net Movement In Funds		25,568	16,311
Total Funds Brought Forward		312,917	296,606
Total Funds Carried Forward	6	£338,485	£312,917

THE UNITARIAN MEETING (BRISTOL)

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes		2021		2020
FIXED ASSETS					
Investments	3		321,131		308,383
CURRENT ASSETS					
Debtors	4	3,688		1,527	
Cash at Bank and on Deposit	10	17,691		9,034	
		21,379		10,561	
CURRENT LIABILITIES: payable within one year	5	-4,025		-6,027	
Net Current Assets			17,354		4,534
Total Assets Less Current Liabilities			**£338,485**		**£312,917**
FUNDS					
Unrestricted	6		338,485		312,917
			£338,485		**£312,917**

[signature] **Hon. Treasurer**

[signature] **Chairperson**

Approved on: 18.3.22
On behalf of the Board of Trustees

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Unitarian Meeting Bristol meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure Recognition

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. CHARITABLE EXPENDITURE

	Unrestr-icted Funds	Restr-icted Funds	Total Funds 2021	Total Funds 2020
Minister Costs	6,000	0	6,000	5,520
Church Expenses	1,180	0	1,180	558
Major Repairs	0	0	0	3,390
Major Repairs (VAT refunded)	0	0	0	0
Management Expenses	30,217	0	30,217	23,179
Administration	2,880	0	2,880	2,540
Independent Examination	960	0	960	960
	£41,237	£0	£41,237	£36,147

3. FIXED ASSET INVESTMENTS

	Investments Unlisted	Listed	2021 Total	2020 Total
Market Value at 1 January 2021	51,854	256,529	308,383	270,728
Additions	0	27,919	27,919	44,825
(Disposals)	0	-38,639	-38,639	-39,128
Net Realised Gain/(Loss)		186	186	25,893
Net Unrealised Gain/(Loss)	7,360	15,922	23,282	6,065
Market Value at 31 December 2021	£59,214	£261,917	£321,131	£308,383
Historical Cost as at 31 December 2021	£3,636	£165,994	£169,630	£167,574

4. DEBTORS

	2021	2020
Investment Income Receivable	0	0
Other Debtors	3,688	1,527
	£3,688	£1,527

5. LIABILITIES: amounts falling due within one year

	2021	2020
Accruals	1,616	1,504
Other Creditors	2,409	4,523
	£4,025	£6,027

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Investments	Net Current Assets	Total
Unrestricted	£321,131	£17,354	£338,485

7. TRUSTEES REMUNERATION

No Trustee receives remuneration. Total expenses received by trustees in the year was £0 (2020 - £0).

8. FREEHOLD LAND AND PROPERTIES

Freehold land and properties held by the charity include the church at Brunswick Square Bristol. The current insurance value of the building is £2,365,843.

9. EMPLOYEES

The Charity had no employees during the year.

10. CASH AT BANK AND ON DEPOSIT

	2021	2020
Bank Current Account	4,876	6,509
Smith and Williamson Investment Account	12,815	2,525
	£17,691	£9,034

The following pages do not form part of the statutory accounts

THE UNITARIAN MEETING

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Income	2021	2020
Donations and Gifts		
Envelopes and Weekly Collections	3,179	1,902
Tax Received under Covenant	431	527
Donations and Appeal Income	0	375
Grant Income	8,696	0
Open Day, Concerts, Fundraising	0	0
	12,306	2,804
Bank Interest Received	0	0
Investment Income	7,398	6,469
Other Income		
Ground Rent	3	3
Ethical Property Company - Rent and Service Charges	23,630	11,224
	23,633	11,227
Total Income	£43,337	£20,500

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

INCOME AND EXPENDITURE ACCOUNT (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Expenditure		2021		2020
Minister		6,000		5,520
Church Expenses				
Treasurers/Secretary's Expenses/Honorarium	450		0	
G.A. Quota and Western Union	430		508	
Musician Fee	150		0	
Pulpit Supply	150		50	
		1,180		558
Management Expenses				
Sundry Expenses	271		379	
Ethical Property Company Management Fees	11,127		6,308	
Heat and Light/Cleaning/Other Services Costs	11,488		8,379	
Retirement Gifts	63		0	
Insurances	1,674		1,581	
Repairs and Maintenance	5,594		6,532	
		30,217		23,179
Administration Expenses				
Accountancy and Independent Examiners Fees	960		960	
Donations to Charities and Appeals	200		200	
Investment Charges	2,680		2,340	
		3,840		3,500
Major Repairs		0		3,390
Total Expenditure		**£41,237**		**£36,147**

Summary

	2021	2020
Income	43,337	20,500
Expenditure	-41,237	-36,147
(Losses)/Gains on Investments	23,468	31,958
(Deficit)/Surplus for the year	25,568	16,311
Reserves Brought Forward	312,917	296,606
Reserves Carried Forward	**£338,485**	**£312,917**

This page does not form part of the statutory accounts

THE UNITARIAN MEETING

FUNDS AND BEQUESTS

BEQUEST INCOME

Over the years, individuals have set up charitable trusts/funds for the benefit of the Unitarian community in Bristol. As time has passed, these individual charitable trusts/funds have been brought under the umbrella of the UMB and the investment assets transferred into the UMB's name.

These investments generate dividend income which is treated as bequest income in the accounts.

Following on from guidance received from the Charity Commission, it was advised that these various funds/trusts are all relevant to the day to day running of the charity and there was no need to classify them as separate restricted funds. Title has passed to the UMB and are therefore for unrestricted activities.

The constituent charities amalgamated into the UMB are:

Name	Reg No	Objectives
Levi Ames' Bequest	234482-1	Church Expenses
Susan Coate's Bequest	234482-2	Church Expenses
Osbourne Bequest	234482-3	Church Expenses
Herbert Thomas Bequest	234482-4	Church Expenses
Aubrey Day Fund	234482-5	Church Expenses
A E Atwell Bequest	234482-6	Church Expenses
Graham Memorial Fund	234482-7	Church Expenses
Miss Wetherman Bequest	234482-8	Church Expenses
Mary Salmon Bequest	234482-9	Half to poor ministers and half to Church expenses
Marjorie Packer	234482-10	Furtherance of family services at Lewins Mead
Various Bequests	234482-11	Church Expenses
Lewins Mead Chapel Fund	234482-12	Furtherance of religious services at Oakfield Road Church
D J Pope Bequest	234482-13	Church Expenses
Miss H Gaylard Trust	234482-14	Church Expenses
J W Norgrove Trust	234482-15	Church Expenses
Lionel Stephens Trust	234482-16	Church Expenses
Olivia Parnall's Trust	234482-17	Church Expenses
Poor's Fund	234482-18	Poor and Deserving People
Lewins Mead Chapel Manse	234482-20	Residence of the minister
Restoration Fund	234482-21	Maintenance of the chapel
Thomas Phillip Wall's Charity	234482-23	Poor Unitarians over 50 years of age who attend chapel
Dr John Wright	234482-24	Poor Unitarians, ministers and their wives
Brooke Smith	234482-25	Church Expenses
Jacob Wilcox Ricketts	234482-26	Poor Unitarian ministers, their widows and orphans and the provision of an organist