

**COUNCIL OF THE WESTERN UNION
OF UNITARIAN AND FREE CHRISTIAN CHURCHES
TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2021**

Charity No: 251033

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES**CONTENTS**

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THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

COUNCIL MEMBERS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and independently examined financial statements for the year ended 31 December 2021.

Objectives and Activities

The object of the Charity is the encouragement and support of its constituent congregations in the promotion of religion in spirit and in truth.

Achievements and Performance

The Council met on two occasions during 2021/2022 to conduct business, following the lifting of Covid restrictions. It also held its annual assembly at Plymouth in September 2021, when Sheila Evans was elected President.

The President, Edgar Mihas, represented the District at the General Assembly Meetings, which were conducted by Zoom because of Covid restrictions.

A Group to consider the future of the District has been convened and met for the first time, via Zoom, in February 2022. It is facilitated by Helen Mason, Director of Unitarian College Manchester.

A successful Retreat was held at Hillfield Priory in Dorset, in October 2021, and will be repeated in 2022.

Grants totalling £11,581 were made to cover net losses, due to Covid lockdown periods in 2020 and 2021, to two chapels which were unable to meet losses from their own reserves.

A one-off grant of £5,000 was made to Bridgwater Chapel from Ilminster Trust designated funds to enable them to have a building survey carried out.

Grants totalling £14,850, for 2022, were approved for pulpit supplies or ministry, as follows:

Bridgwater	£1,350
Taunton	£500
Cullompton	£2,750
Plymouth	£2,750
Bristol	£7,500
TOTAL	£14,850

Financial review

The trustees consider the level of funds held to be sufficient to ensure the continued operation of the Trust. At 31 December 2021, cash in current bank accounts and on deposit with the bank named on page 5 amounted to £152,592.

Structure, Governance and Management

The Western Union of Unitarian and Free Christian Churches is a charity registered with the Charity Commission under number 251033. The charity operates under a constitution ratified in May 2000.

Risk Management

The trustees continuously monitor the risks to which the Trust may be exposed and are satisfied that sufficient controls are in place to deal with any matters that might arise as a result of thereof.

Public Benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

COUNCIL MEMBERS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administrative Details

The Trustees of the Western Union of Unitarian and Free Christian Churches are the members of the Western Union Council. During the year to 31 December 2021 they were:

Sheila Evans*	President
Frances Pitt* (from 5 March 2022)	Vice President
Kay Millard*	Secretary
Bob Goddard*	Treasurer
Revd. Elizabeth Harley*	Religious Education and Youth Officer
Edgar Mihas*	Immediate Past President

And also, the following representatives (and named deputies in parentheses) appointed to Council by their congregations:

Bath	Kay Millard*	(Tim Powell)
Bridgwater	Patricia Fieldhouse	(Anne Fieldhouse)
Bridport	Roger Lake	(John Hinsley)
Bristol Frenchay	<i>Vacant</i>	
Bristol UMB	Susan Wildman	(Peter Wildman)
Cirencester	<i>Closed October 2021</i>	
Crewkerne	Gerald Witcher	
Cullompton	Linda McCarthy	
Plymouth	Suzanne Bolton	
Sidmouth	Robert Crick	
Taunton	Fran Pitt	(Jay Waite)
Torquay	<i>Worship Suspended</i>	
Trowbridge	Barbara Smith*	

NOTE: No Council Member may exercise more than one vote.

Honorary Members:

Eleanor Dixon
Arthur Brown
Kath Ryder

In addition, the following people by reason of their roles or functions were entitled to attend the meetings of the Western Union Council as non-voting members:

Revd. John Harley	Minister
Revd. Kate Whyman	Minister
Revd. Elizabeth Harley	Minister
Revd. Lindy Latham	Minister (retired)
Revd. Elizabeth Birtles	Minister (retired)
Revd. Maria Curtis	Minister (retired)
Revd. Michael Dadson	Minister (retired)
Eleanor Dixon	Lay Pastor (retired)
Mrs Fran Pitt	Lay Leader

*Those marked with an asterisk are currently members of the Executive Committee.

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES**COUNCIL MEMBERS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

Reference and Administrative Details of the Charity (continued)

Charity Name: The Western Union of Unitarian and Free Christian Churches

Charity registration number: 251033

Registered Office: 26 Fountain Court
West End
Westbury
BA13 3JY

Principal Bankers: CAF Bank Ltd
PO Box 289
West Malling
Kent
ME19 4TA

Independent Examiner: D C Cox FCA, Harwood, Lane & Co
Chartered Accountants and Registered Auditors
Units 1 - 4 Crossley Farm Business Centre
Swan Lane
Winterbourne
Bristol
BS36 1RH

Independent Examiner

D C Cox FCA of Harwood, Lane & Co was re-appointed as the Charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval

This report was approved by the Trustees and signed on its behalf.

Sheila Evans
President
Date:

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 7 - 13.

Respective responsibilities of trustees and examiner

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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 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 the accounts to be reached.

Name of principal:

David Cox

Name of firm:

Harwood, Lane & Co Chartered Accountants

Relevant professional qualification or body:

FCA (ICAEW)

Address:

Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL BS36 1RH

Date:

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted	Designated	Endowment	2021 Total	2020 Total
INCOME						
Income from donations & legacies	2	1,149	0	0	1,149	1,248
Investment income	3	4,520	1,142	9,551	15,213	16,871
Separate material item of income	4	0	74,372	0	74,372	314,034
Other	5	1,735	0	0	1,735	282
Total Income		7,404	75,514	9,551	92,469	332,435
EXPENDITURE						
Expenditure on raising funds	6	0	0	0	0	0
Expenditure on charitable activities	7	30,301	0	0	30,301	16,800
Other	8	165	0	0	165	5,060
Total Expenditure		30,466	0	0	30,466	21,860
<u>Other Recognised Gains</u>						
Gain/(losses) on Investments						
Unrealised		7,511	19,390	36,443	63,344	1,009
Realised		0	0	0	0	-326
		7,511	19,390	36,443	63,344	683
Net incoming/(outgoing) resources before transfers		-15,551	94,904	45,994	125,347	311,258
Gross transfers between funds		9,551	0	-9,551	0	0
Reconciliation of Funds						
Total Funds Brought Forward	13	187,242	664,124	294,377	1,145,743	834,485
Total Funds Carried Forward	13	£181,242	£759,028	£330,820	£1,271,090	£1,145,743

Statement of Recognised Gains and Losses

There were no recognised gains or losses other than those disclosed in the two reported financial years.

The notes on pages 9 to 13 form part of these accounts

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021	2020
FIXED ASSETS			
Fixed Asset Investments	10	924,551	705,418
		<hr/>	<hr/>
		924,551	705,418
CURRENT ASSETS			
Current Asset Investments		49,834	49,572
Cash Held in Investment Accounts		144,941	15,730
Cash at Bank and in Hand		152,592	381,180
		<hr/>	<hr/>
		347,367	446,482
CREDITORS: amounts falling due within one year			
	11	-828	-6,157
		<hr/>	<hr/>
Net current assets		346,539	440,325
Total Assets less Total Liabilities	12	£1,271,090	£1,145,743
Capital			
Unrestricted Income Funds	13	940,270	851,366
Endowment Income Funds	13	330,820	294,377
		<hr/>	<hr/>
		£1,271,090	£1,145,743

Approved by the trustees and signed on its behalf.

Sheila Evans
President
Date:

The notes on pages 9 to 13 form part of these accounts

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES**1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with the 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.

1.2 Income recognition

All income is recognised once the charity has entitlement to that income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 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.

2	Income from donations and legacies				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Donations and gifts	10	0	0	10	4
	Gift Aid	11	0	0	11	0
	Legacies	0	0	0	0	12
	Grants	0	0	0	0	0
	Membership subscriptions	1,128	0	0	1,128	1,232
		£1,149	£0	£0	£1,149	£1,248

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

3	Investment Income				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Interest Income	611	0	0	611	990
	Dividend Income	3,909	1,142	2,253	7,304	7,349
	B&FUA - Bath	0	0	2,313	2,313	2,704
	- Exeter	0	0	4,985	4,985	5,828
		£4,520	£1,142	£9,551	£15,213	£16,871

4	Separate material item of income				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Trowbridge Unitarians	0	0	0	0	0
	Ilminster Trust	0	0	0	0	0
	Yeovil Trust	0	74,372	0	74,372	314,034
		£0	£74,372	£0	£74,372	£314,034

5	Other				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Retreat Payments	1,685	0	0	1,685	0
	GA Booking Fee (refund)	0	0	0	0	272
	Miscellaneous	0	0	0	0	10
	M Savory - WS Course (contra)	50	0	0	50	0
		£1,735	£0	£0	£1,735	£282

6	Expenditure on raising funds				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Donations	0	0	0	0	0
		£0	£0	£0	£0	£0

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

7	Expenditure on charitable activities				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Grants - Taunton	500	0	0	500	500
	- Cullompton	2,750	0	0	2,750	2,750
	- Bristol Group	7,500	0	0	7,500	7,500
	- Plymouth	2,750	0	0	2,750	2,750
	- Bridgwater	1,375	0	0	1,375	1,375
	Covid Fund Grants	11,581	0	0	11,581	0
	Travelling expenses	329	0	0	329	61
	Premises hire	75	0	0	75	0
	Annual meeting	50	0	0	50	0
	GA booking fee & expenses	0	0	0	0	272
	WUCDO expenses	0	0	0	0	0
	Training meeting expenses	0	0	0	0	55
	Bursaries - Worship Study Course	420	0	0	420	0
	Independent examiner	828	0	0	828	816
	Honorariums	600	0	0	600	600
	Postage & stationery	118	0	0	118	121
	The Inquirer - Grant	0	0	0	0	0
	Society of St Francis (2020 Retreat)	1,425	0	0	1,425	0
		£30,301	£0	£0	£30,301	£16,800

8	Other				2021	2020
		Unrestricted Funds	Designated Funds	Endowment Funds	Total	Total
	Bank charges	115	0	0	115	60
	Annual meeting gifts	0	0	0	0	0
	M Savory - WS Course (contra)	50	0	0	50	0
	Bridgwater grant (Ilminster Fund)	0	0	0	0	5,000
		£165	£0	£0	£165	£5,060

9 Staff costs

The charity had no paid employees. Total expenses reimbursed to council members in the year was £217 (2020 - £237). Honorariums were paid to the secretary amounting to £300 (2020 - £300), and to the treasurer amounting to £300 (2020 - £300).

10	Investments	2021
	Historical Cost at 31.12.2021	£526,746
	Market Value at 31.12.2021	£924,551

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

11

CREDITORS: amounts falling due within one year

2021

2020

Bank Overdraft

0

5,341

Accruals

828

816

£828

£6,157

12

Analysis of fund balances between the net assets

Unrestricted

Designated

Endowment

Total

Fixed Assets

119,584

474,147

330,820

924,551

Current Assets

62,487

284,880

0

347,367

Current Liabilities

-828

0

0

-828

£181,243

£759,027

£330,820

£1,271,090

13

Movement in funds

Brought Forward

Income

Revenue Expenditure

Realised/ Unrealised Gains

Transfers

Carried Forward

Unrestricted Funds

General Funds

187,242

7,404

-30,466

7,511

9,551

181,242

Designated Funds

Trowbridge Fund

328,527

0

0

17,394

0

345,921

Ilminster Fund

21,563

1,142

0

2,832

0

25,537

Yeovil Fund

314,034

74,372

0

-836

0

387,570

£851,366

£82,918

(£30,466)

£26,901

£9,551

£940,270

Endowment Funds

Cowl Street Fund

2,747

148

0

367

-148

3,114

Crediton/Christchurch/ Colyton Chapel Funds

6,064

199

0

815

-199

6,879

B&FUA Investments

- Bath Fund

69,937

2,313

0

8,258

-2,313

78,195

- Exeter Fund

150,716

4,985

0

17,795

-4,985

168,511

Shepton Mallet Cowl Street Chapel Fund

8,790

258

0

1,246

-258

10,036

Crediton Ministers Fund

56,123

1,648

0

7,962

-1,648

64,085

£294,377

£9,551

£0

£36,443

(£9,551)

£330,820

Total

£1,145,743

£92,469

-£30,466

£63,344

£0

£1,271,090

THE WESTERN UNION OF UNITARIAN AND FREE CHRISTIAN CHURCHES**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

14 DESIGNATED FUNDS**Trowbridge Fund**

Following the closure of the Chapel at Trowbridge, in September 2019 the Western Union was entrusted with the net proceeds of the sale of the bungalow in which the services and the congregational activities there had been held, on the understanding that this money was to be used primarily to support Unitarianism within Trowbridge and its surrounding area.

Iminster Fund

Following closure of the Iminster Trust in late 2019, the Western Union received some assets which were allocated to the Western Union on the understanding that they would be used primarily to support Unitarian chapels and churches in Somerset.

Yeovil Fund

In late September 2020, the Western Union was entrusted with the care of the funds resulting from the closure of the former Yeovil Trust and the sale of its property. The wishes of the former trustees at Yeovil are that this money should be used primarily to support Unitarianism within the County of Somerset, and thereafter within the District.

15 Related Party Transactions

There were no related party transactions in the year ended 31 December 2021.