

## **Structure, Governance and Management**

The Church is a constituent part of the United Reformed Church that was formed by Act of Parliament in 1972. South Aston Church (SAC) is a separately registered charity with a charity number allocation 516837 and therefore complies with the reporting requirements for charities in the preparation of its financial statements as outlined in the Charities Act 1993 and subsequent Statements of Recommended Practice: Accounting and Reporting by Charities (SORPs).

The Church's business is conducted through the means of quarterly church meetings and an annual general meeting held in May of each year. Elders of the Church meet on a monthly basis to deal with business between Church meetings.

The following committees are responsible for specific elements in the life of the Church:

Finance  
Buildings and Fire Safety  
South Aston Youth and Community Work  
Working with Older People (WWOP)

The Finance Committee has responsibility to prepare annual budgets and associated information necessary for the reporting of the commitments and financial position of the Church. These matters are tendered to the Trustees (Elders) for their consideration along with recommendations as appropriate.

The Finance Committee is made up of the Church Treasurer, a Trustee (Elder), Church Accounts Advisor, Church Centre Co-ordinator and two other persons nominated by the Church meeting.

## **Appointment of New Officers and Trustees**

Members become Trustees on being appointed as Elders. Elders serve a three-year term and retire by rotation and can be re-elected for further terms. All Officers and Committee Members are appointed by the Annual General Church meeting and elected or re-elected annually.

## **Related parties**

The Church is an active participant in the group of Churches from various denominations in the area, known as Aston Churches Working Together.

## **Objectives and Activities**

The objectives of the Church are to advance the Christian religion in accordance with the doctrines, principles and usages of the United Reformed Church in the South Aston area of Birmingham.

Members, volunteers and four paid members of staff, which include a Minister, provide guidance, support and outreach to develop these objectives. These are broadly classified as Ministry and Mission, work in the community at large, work with older people and provision of other outreach activities. Numerous activities are carried out at the premises during the week including Local History, English lessons, South Aston Café Active, Wednesday Welcome, etc. Of these paid members of staff the Minister is funded directly from the United Reformed Church of England and Wales.

The ministerial allocation to SAC is 50% with the remaining 50% of time allocated equally between Wilton Road United Reformed Church and Bishop Latimer Church. Whilst this is a joint pastorate each church is a separate entity in both organisational and accounting functions. The Minister also assists other churches in the area.

## **Finance Review**

The Trustees are responsible for preparing financial statements which give a true and fair view of the state of affairs of the Church as at the end of each annual financial period and of the financial activities for that period. In preparing the financial statements they should ensure that they:

- Select suitable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Church will continue to function.

The Trustees, who meet monthly, are also responsible for maintaining adequate accounting records, to prepare financial statements that comply with the Charities Act 1993 and sufficient internal controls to safeguard the assets of the Church and to prevent fraud and other irregularities.

The Church's income and expenditure is below the level requiring an audit by a Registered Auditor. Instead a review by an Independent Examiner is appropriate and in this direction the Trustees have appointed Mrs Gillian Wall to act in this capacity.

## **Financial Statements**

The Financial Statement for the year ended 31 March 2024 has been prepared in compliance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) as revised in 2005. The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration. The Church does not sell goods or services for commercial profit but does generate income from hiring of rooms, etc. and other events to help defray expenses.

## **Statement of Financial Activities**

In regard to the General Fund account, it will be seen that in the financial year under notice, there was an excess of expenditure over income of circa. £5,000. By far and away the largest item on the income side of the account is hire of rooms, parking etc., and this has again held strong albeit the sum received is slightly down against the 2022/23 account.

The Church Centre was built in 1973 and we are continuing to address the need to replace or improve items relating to the fabric of the buildings of the centre.

The Elders/Trustees are continually examining the Charity's finances with a view to seeking means of endeavouring to increase giving and fund raising. Outgoings are constantly under review.

As was mentioned in last years Future Plans, because of personal circumstances it had been necessary for the postholder of the Development Worker with Older People Practitioner to resign from the position. It was decided not to fill the position. A decision was also taken to withdraw from the Thrive Partnership effective from the end of September 2023 and funding from this source ceased at that time. This was mainly due to the fact that the administrative resources needed to monitor and report could not be guaranteed by the South Aston church Charity.

## **Balance Sheet**

The Church Centre buildings, a small area of land in the district of Lozells Birmingham and the Manse are the property of the United Reformed Church of England and Wales and as such are not valued in these accounts.

## **Reserves**

Unrestricted funds are needed to cover continual new works and property maintenance outgoings. In this direction and pursuant to previous stated intention, a new maintenance account was established in recent times. The ninth full year of this account appears in this report.

## **Sources**

The Trustees are continually conscious of the need to provide for funds for the upkeep of the Church Centre buildings and in this regard are constantly seeking innovative and new means of fundraising as has been mentioned earlier in this report.

### **Future Plans**

There are no significant plans for the 2024/25 year apart from the matter of the Church sanctuary heating system. This is a warm air system dating back to the buildings construction in 1973 and although the main boiler was replaced some 10 years ago, it is an expensive system to run and now well beyond its useful life. Alternative systems are therefore to be considered together with the associated costs involved.

Under the heading of Objectives and Activities the current Church Minister is intending to retire at the end of July 2024. A churches reorganisation has now taken place such that existing arrangements will be replaced by one involving 6 churches across West Birmingham and Walsall. New Ministerial provision will come into place in September 2024.

These accounts were accepted and adopted on

By order of the Trustees

**Mrs Ann Tempest - Treasurer and Chair of the Finance Committee**

\_\_\_\_\_ Date: \_\_\_\_\_

**Mrs Lynn Purchase - Member of Finance Committee (elected by Church Members)**

\_\_\_\_\_ Date: \_\_\_\_\_

South Aston United Reformed Church  
**RECEIPTS AND PAYMENTS ACCOUNTS 2023-2024**

**THE GENERAL FUND - 1st April 2023 to 31st March 2024**

<i>AN UNRESTRICTED FUND FOR THE GENERAL PURPOSES OF THE CHURCH</i>		<b><u>2023-2024</u></b>	<b><u>2022-2023</u></b>
<b>RECEIPTS:</b>			
<b>A1a - Giving</b>	Cash offerings	495.39	433.33
	Envelope offerings	11,653.14	10,515.03
	Donations	850.31	4,022.58
	Tax reclaim on Gift Aid	2,905.35	2,701.09
	Fund raising	0.00	0.00
	Savings Club donated interest	27.57	10.20
		15,931.76	
<b>A1b - Operating</b>	Hire of rooms, halls and parking	25,717.00	27,449.09
	Caretaking	1,175.00	3,150.50
	Office use payments Age	846.00	1,692.00
	Office use payments Co-ordinator	0.00	0.00
	Lunch Club rental (Day Centre Fnd)	0.00	0.00
		27,738.00	
<b>A1c - Investments</b>	Ground rent on land in Lozells	4,100.00	5,125.00
	Bank interest	306.73	128.53
	Church Flat rent	5,773.00	6,022.00
	Net dividends on investments	5,433.12	5,384.07
		15,612.85	
<b>A1d - Other</b>	Ministerial Contribution - Wilton Rd	795.00	597.80
	Ministerial Contribution - Bishop Latimer	795.00	597.80
	Pulpit Supply Reimbursement	0.00	0.00
	Redeemed from COIF to Co-Ord Acc	0.00	0.00
	Other	0.00	0.00
		1,590.00	
		60,872.61	67,829.02

**THE GENERAL FUND - 1st April 2023 - 31st March 2024**

AN UNRESTRICTED FUND FOR THE GENERAL PURPOSES OF THE CHURCH

		<u>2023-2024</u>	<u>2022-2023</u>
<b>PAYMENTS:</b>	<b>A2a, Fundrse</b>		
	Fundraising costs	0.00	0.00
	<b>A2b Charity</b>		
	URC National Ministry Fund	16,926.00	18,111.00
	Ministerial costs	645.20	294.50
	Donations and gifts	990.69	266.76
	<b>MANSE:</b>		
	Water Supply	314.55	382.62
	Insurance	0.00	0.00
	Telephone	323.95	245.70
	Security system	65.00	85.00
	Maintenance	910.00	96.60
	Council Tax	1,270.48	1,205.50
	Major Works	0.00	0.00
	<b>WORSHIP:</b>		
	Pulpit supply	960.00	840.00
	Church Music	560.00	560.00
	Worship and Outreach	644.15	550.09
	<b>BUILDING:</b>		
	Cleaning	5,690.72	5,785.44
	Cleaning Materials	2,044.58	2,105.02
	Church Gas	2,389.87	3,650.87
	Church Electric	3,243.14	3,161.87
	Water Supply	1,954.58	969.47
	Insurance	4,346.38	4,012.99
	Maintenance	3,243.98	7,807.67
	Major Building Maintenance Works	0.00	0.00
	Church Flat costs	1,131.84	8,558.93
	<b>ADMIN.:</b>		
	Telephone	1,398.12	1,056.42
	Stationery copying and postage	1,862.63	2,231.46
	<b>OTHER:</b>		
	Minibus	0.00	0.00
	Church Catering	623.94	48.40
	Church Caretaking	2,644.54	3,052.52
	Church Gardening	2,648.74	2,529.04
	Equipment	0.00	0.00
	Bank Charges	244.60	181.45
	Other	56.50	10.00
	Trans to Co-ordinators ac. (from General Fund Acc)	8,673.60	3,250.00
	DBS check	38.00	0.00
	Commitment for Life	46.25	0.00
		65,892.03	
	<b>A2c Other</b>	-	
		<u>65,892.03</u>	<u>71,049.32</u>
	<b>Net receipts (payments) for the year</b>	-5,019.42	
	Combined cash & bank assets, 1st April 2023	25,529.86	
	Combined cash & bank assets, 31st March 2024	20,510.44	

South Aston United Reformed Church  
**RECEIPTS AND PAYMENTS ACCOUNTS 2023-2024**

**AGE FUND - 1st April 2023 to 31st March 2024**

		<u>2023-2024</u>	<u>2022-2023</u>
<b>RECEIPTS:</b>	<b>B1a Grants</b>		
	Grant from B'ham City Council (Partnership)	4,523.00	18,780.00
	Fundraising	0.00	0.00
	Donations	0.00	0.00
		<u>4,523.00</u>	<u>18,780.00</u>
<b>PAYMENTS:</b>	<b>B2b Charity</b>		
	Salary (Development Worker)	1,275.00	12,020.00
	Employer's N.I. Contribution	0.00	0.00
	Employer's Pensions Contribution	38.25	360.60
	Office Use Payment (to Gen. Fund)	446.00	892.00
	Desk Space Admin Support (to Gen Fund)	400.00	800.00
	Admin Support (to Co-Ord Account)	195.00	390.00
	Supervision Payment (to Minibus Fund)	832.00	1,664.00
	DBS Check	0.00	38.00
	Bank Charges	0.00	0.00
		<u>3,186.25</u>	<u>16,164.60</u>
	<b>Net receipts (payments) for the year</b>	1,336.75	
	Monies held at bank at 1st April 2023	17,303.71	
	Balance at bank on 31st March 2024	<u>18,640.46</u>	

**SOUTH ASTON YOUTH & COMMUNITY WORK ACCOUNT - 1st April 2023 - 31st March 2024***A RESTRICTED FUND FOR THE CHURCH'S YOUTH AND COMMUNITY WORK*

		<u>2023-2024</u>	<u>2022-2023</u>
<b>RECEIPTS</b>	Bank Interest	0.84	0.33
	Local Pantry	0.00	1,000.00
	Funeral Offertry	0.00	0.00
	Junior Church	0.00	120.00
	Tree Planting Appeal (Jubilee)	0.00	185.00
	DEC Earthquake Appeal	0.00	225.00
	Commitment for Life	609.22	558.93
	Shoe Box Appeal	140.00	0.00
		<u>750.06</u>	<u>2,089.26</u>
<b>PAYMENTS</b>	John Taylor Hospice	0.00	0.00
	Junior Church	120.00	8.65
	Local Pantry	0.00	1,000.00
	Tree Planting Appeal (Jubilee)	0.00	185.00
	DEC Earthquake Appeal	0.00	225.00
	Gifts to support a Family	0.00	0.00
	Gifts and Donations	0.00	0.00
	Commitment for Life	609.22	558.93
	Shoe Box Appeal	140.00	0.00
		<u>869.22</u>	<u>1,977.58</u>
	<b>Net receipts (payments) for the year</b>	-119.16	
	Monies held at bank and cash at 1st April 2023	1,464.95	
	Combined Cash and Bank Assets 31st March 2024	<u>1,345.79</u>	

<b>ASSETS AT 31st March 2024</b>	Cash Float	24.00	
	Bank Balance - Current Acc	1,240.19	
	Bank Balance - Deposit Acc	81.60	
		<u>1,345.79</u>	

South Aston United Reformed Church  
**RECEIPTS AND PAYMENTS ACCOUNTS 2023-2024**

**CHURCH CO-ORDINATOR ACCOUNT - 1st April 2023 - 31st March 2024**

*A RESTRICTED FUND FOR THE WORK OF THE CHURCH'S CO-ORDINATOR*

	<u>2023-2024</u>	<u>2022-2023</u>
<b><u>RECEIPTS</u></b>		
Grant from Church	0.00	0.00
From South Aston URC General Fund	7,800.00	3,250.00
Donations	0.00	0.00
Admin Support from Age Account	195.00	390.00
Reimbursement of Pension from Age Account (SS)	102.00	0.00
Reimbursement of Pension from Gen Fund (BK)	873.60	961.60
	<hr/>	<hr/>
	8,970.60	4,601.60
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<b><u>PAYMENTS</u></b>		
Salary Church Co-ordinator	7,855.02	7,166.74
Employers N.I.	0.00	0.00
Employers Pension Payment	0.00	0.00
Payment for Age Pension (Direct Debit) (SS)	102.00	961.60
Payment for Pension from Gen Fund (BK)	873.60	0.00
Employees N.I. Caretaker	0.00	0.26
Office Accom. To SAURC General Fund	0.00	0.00
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	8,830.62	8,128.60
	<hr/> <hr/>	<hr/> <hr/>
<b>Net receipts (payments) for the year</b>	139.98	
Monies held at bank and cash at 1st April 2023	4,604.74	
Combined Cash and Bank Assets 31st March 2024	<hr/> <hr/>	
	4,744.72	

South Aston United Reformed Church  
**RECEIPTS AND PAYMENTS ACCOUNTS 2023-2024**

**SOUTH ASTON MAINTENANCE ACCOUNT - 1st April 2023 - 31st March 2024***A RESTRICTED FUND FOR THE MAINTENANCE OF THE BUILDING*

	<u>2023-2024</u>	<u>2022-2023</u>
<b>RECEIPTS</b>		
No Receipts	0.00	0.00
	0.00	0.00
	0.00	0.00
<b>PAYMENTS</b>		
Church Sanctuary Lighting	0.00	1,600.00
Fire Door Installation Small Hall Final Payment	3,834.00	3,834.00
Church Sanctuary Re-decoration	0.00	3,264.00
Fire Escape Path Large Hall	0.00	1,896.00
	3,834.00	10,594.00
	3,834.00	10,594.00
<b>Net receipts (payments) for the year</b>	-3,834.00	
Monies held at bank and cash at 1st April 2023	25,756.14	
Combined Cash and Bank Assets 31st March 2024	21,922.14	

**CAFÉ ACTIVE ACCOUNT (WEDNESDAY WELCOME) 1st April 2023 - 31st March 2024***A RESTRICTED FUND FOR THE RUNNING OF THE CHURCH'S CAFÉ PROJECT*

	<u>2023-2024</u>	<u>2022-2023</u>
<b>RECEIPTS</b>		
Transfer from Lunch Club	0.00	0.00
Donations	170.00	1,127.00
Donations - Ladywood NNS	0.00	2,000.00
Takings	1,142.50	1,460.57
Transfer from Outabout BACS	0.00	56.30
Transfer from Outabout Cash	0.00	123.24
Transfer from Lunch Club BACS	0.00	152.92
Transfer from Lunch Club Cash	0.00	359.43
Bingo/Raffle	324.65	0.00
	1,637.15	5,279.46
	1,637.15	5,279.46
<b>PAYMENTS</b>		
Volunteer Exes (chq)	0.00	25.50
Volunteer Exes (from takings)	605.80	242.70
Food (from takings)	1,366.93	1,625.49
Food (chq)	394.97	57.67
Equipment Cash	64.00	274.95
Equipment Cheque	32.99	461.87
Activity Cash	494.94	445.00
Activity Chq	87.74	25.00
Advertising Posters	0.00	20.00
	3,047.37	3,178.18
	3,047.37	3,178.18
<b>Net receipts (payments) for the year</b>	-1,410.22	
Monies held at bank and cash at 1st April 2023	6,326.93	
Combined Cash and Bank Assets 31st March 2024	4,916.71	
Assets at 31st March 2024		
Cash Float	247.87	
Bank Balance	4,668.84	
	4,916.71	

South Aston United Reformed Church  
**RECEIPTS AND PAYMENTS ACCOUNTS 2023-2024**

<b><u>OTHER MONIES HELD:</u></b>	<b><u>2023-2024</u></b>	<b><u>2022-2023</u></b>
<b>Communion Fund</b>		
This is a restricted fund in which is held donations given at Holy Communion and expended by the Minister for pastoral and community gifts.		
<b>INCOME</b>	133.45	131.44
<b>EXPENDITURE</b>	30.00	210.00
Net receipts (payment) for the year	103.45	-78.56
Assets at 1st April 2023	236.26	
Assets at 31st March 2024	339.71	
 <b>Bequest Fund</b>		
This is a restricted fund in which is placed money bequeathed to the church for expending on special projects in the Church Centre for the benefit of the disabled, aged, hard of hearing and so on attending the premises.		
<b>INCOME</b>	0.00	0.00
<b>EXPENDITURE</b>	0.00	0.00
Net receipts (payment) for the year	0.00	0.00
Assets at 1st April 2023	585.62	
Assets at 31st March 2024	585.62	

**STATEMENT OF ASSETS & LIABILITIES at 31st March 2024**

	<b>2023-2024</b>	<b>2022-2023</b>
TSB Perry Barr Current/Deposit a/c	35,812.07	39,829.96
COIF deposit account	4,660.62	4,444.56
Cash in hand	271.87	126.39
Lloyds Bank Accounts	31,335.70	36,585.42
COIF and Deposit Acc (other monies)	925.33	821.88
	<b>73,005.59</b>	<b>81,808.21</b>

Representing balances on the following funds:

General (unrestricted) Fund	20,510.44	25,529.86
Lunch Club	0.00	0.00
Age Fund	18,640.46	17,303.71
Outabout Club	0.00	0.00
Youth and Communities Fund	1,345.79	1,464.95
Co-Ordinators Account	4,744.72	4,604.74
Maintenance Fund	21,922.14	25,756.14
Café Active	4,916.71	6,326.93
Communion Fund	339.71	236.26
Bequest Fund	585.62	585.62
	<b>73,005.59</b>	<b>81,808.21</b>

**D3a INVESTMENT ASSETS:**

	Value as at April 2023	Value as at 31st March 2024	Difference in Value
735 M&G Charifund income units	10,901.30	10,702.19	-199.11
2,000 Royal and Sun Alliance Preference Shares	2,040.00	2,424.60	384.60
18325.356 Jupiter Fund Mgrs (formerly Old Mutual)	19,371.73	19,806.92	435.19
45339.55 COIF Income and Growth Units	127,707.91	140,439.26	12,731.35
	160,020.94	173,372.97	13,352.03

**D3b FUNCTIONAL ASSETS:**

Church Centre Premises in Upper Sutton Street, Aston, Birmingham (freehold with a restrictive covenant)  
 Manse at 155 Victoria Road, Aston, Birmingham (freehold with a restrictive covenant)  
 Contents of the Church Centre premises including organ, furniture, kitchen, office and audio equipment, etc.

**D2 LIABILITIES:**

**NOTE:**

These accounts have been prepared on the "receipts and payments" basis.  
 They were approved by the Trustees

Ann Tempest, Treasurer

## INDEPENDANT EXAMINERS REPORT

Report on the financial statements of South Aston United Reformed Church for the year ended 31<sup>st</sup> March 2024 which are set out on pages one to seven of the accounts on the General Fund, Church Co-ordinators Account, Age Account, Youth and Community Work Account, Communion Fund, Bequest Fund, Café' Active and Maintenance Account.

### Respective responsibilities

The Church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5) of the Act, whether particular matters have come to my attention.

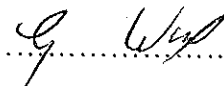
### Basis of Independent Examiner's statement

My examination was carried out in accordance with General Directions of the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

### Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed

  
.....  
..... GILLIAN WALL  
406, Sutton Road  
Walsall WS5 3BA

Date: 22/7/24