

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales · Charity number 1129283

Details

Other names ST ANDREW'S ROUNDHAY U R C

Status Registered

Legal form Previously excepted

Registered 2009-04-23

Register [View on the Charity Commission register](#)

Contact

Address Shaftesbury Avenue
Leeds
LS8 1DS

Phone 07542592149

Email treasurer@standrews.cc

Website www.standrews.cc

Activities

Objects: The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Activities: Religious & Community activities for the Roundhay and Leeds North East area

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,045	£191,155	-	-
2023-12-31	£182,380	£179,833	-	-
2022-12-31	£197,940	£177,783	-	-
2021-12-31	£242,863	£165,790	-	-
2020-12-31	£148,123	£181,646	-	-

Trustees

Name	Role	Appointed
Rev Timothy Lowe	Chair	2017-09-01
Alex Jowitt		2023-07-01
Bronwen Robinson		2024-07-01
Dr Jane Dixon		2020-07-01
Heather Thomson		2024-07-01
Helen Lewis		2024-07-01
Ian Douthwaite		2024-07-01
JANE BUNYAN		2017-07-01
Karen Lamb		2023-07-01
Lewis Murray		2022-07-01
Sheana Dudley		2020-07-01
Sheila Telfer		2024-07-01

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1129283

Accounts

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2024

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ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2024

Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2024.

St Andrew's Roundhay URC was an excepted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

Structure, Governance and Management

The Charity is governed through the Trustees' and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three-year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve-month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2024, the following were Trustees throughout the period: Rev Tim Lowe (Minister), Jane Bunyan (Church Secretary), Jane Dixon, Sheana Dudley, Mark Grant, Elaine Weston, Helen Hartley, Alex Jowitt, Karen Lamb, Lewis Murray, Bronwen Robinson. John Burgess was a trustee from 1 January 2024 until he stepped down on 31 May 2024. Elders elected on 1st June 2024 and Trustees throughout the period from 1st June 2024 to 31 December 2024 were Ian Douthwaite, Helen Lewis, Lewis Murray, Bronwen Robinson, Sheila Telfer, Heather Thomson and Elaine Weston. The Trustees at the time of consideration and signing of the Trustees Report in March 2025 were Rev Tim Lowe (Minister), Jane Bunyan (Church Secretary), Jane Dixon, Ian Douthwaite, Sheana Dudley, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Helen Lewis, Lewis Murray, Bronwen Robinson, Sheila Telfer, Heather Thomson and Elaine Weston. We are carrying 2 vacancies in the number of Elders and Trustees that our church rules permit, and while this is of concern, we feel that we are ably managing to support the pastoral needs of the congregation and the management roles we have. We hope that these vacancies will be filled in 2025.

During the year to 31 December 2024, the office of Church Treasurer remained vacant. Mrs Shona Parker was Assistant Church Treasurer until the AGM in June 2024. She was supported by the Finance Team: Mr Max Dudley, Mr Colin McIlwain and Dr David Robinson. The contact Elder for finance is currently Sheila Telfer. Miss Pam Clark was the Self-Assessment Secretary throughout the year. The duties of Treasurer have been fulfilled by Shona Parker along with the Finance Team. In August 2024, we appointed a paid administrator, Nicola Gomersall, to handle room bookings, day to day bookkeeping and other financial responsibilities such as Gift Aid and Invoicing of room users. We continue to seek a Treasurer and Assistant Treasurer from within our congregation.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.

Aims and objectives of the charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church. St Andrew's mission statement is – The people of St Andrew's seek to tell and explore the stories of Jesus Christ and celebrate and share the love of God.

The main activities undertaken in the year to further the Charity's purposes for the public benefit include:

- the provision of public worship
- pastoral care and support for church members and those in the Roundhay community
- baptisms, weddings and funerals
- a venue for meetings of youth and community organisations

The Charity's trustees have had regard to the Charity Commission's guidance on public benefit.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2024

Activities, achievements and performance

The Charity seeks to be a welcoming place and a place of nurture and support for the members and adherents of our congregation, particularly in times of pastoral need.

We continue to offer a variety of worship styles in our 10.30am Sunday morning services. These are normally streamed live or offered on our YouTube channel and remain popular. Café worship monthly and Messy Church on the second Saturday each month attract a regular and loyal congregation. We also hold church parade service 5 times per year to which all our associated youth organisations are invited. Numbers attending weekly worship in church remain static as do the number of online attenders. We are fortunate to have a number of people who will come and lead worship when our minister's duties to the Leeds URC partnership take him to another congregation.

In 2024 there were no baptisms, but we had 1 marriage. We have had a few enquiries for 2025 for both baptism and marriage celebrations. 6 funerals were conducted.

The church's Festivals' Group continued to tell the Christian story at Easter, Harvest, Pentecost and Christmas with external displays in the church's grounds. A Christmas tree festival ran for a week in December and was extremely popular with members of the community. Local businesses, groups that rent church rooms and church groups each sponsored a tree which made an impressive display in the sanctuary. A café was available for those looking round and a variety of musical entertainment was on offer at different times during the week. A carol singing session was particularly well supported.

Pastoral Care was once again able to be offered face to face and a Snowdrop Tea and a Harvest Tea were held for the members of the congregation aged over 80.

The Leeds URC Partnership, of which we are part, continues to flourish and seek new ways of working together across the city. There is now a live profile to bring a third minister to the Leeds Mission and Care group and we are optimistic that another minister we welcome the opportunity to serve the URC in Leeds.

Our family Open days in Summer and Autumn as well as being a part of the Christmas tree festival attracted members of the community to see what is on offer at St Andrew's and in July, we welcomed families to our BBQ which proved extremely popular with families in the neighbourhood.

From 2022, we have been running a community café, now known as the 'Clocktower Community Café', as a means of mission and outreach within our congregation and the local community. In 2024 Heather Thomson, one of our Elders, set up a new initiative – The Forget Me Not Café. This is run by volunteers on a fortnightly basis and is for someone with dementia or Alzheimer's disease to come with their carer for a couple of hours; to enjoy a lunch together and then spend some time in social activities. This is proving to be a popular new initiative.

The Elders Away Day was at home in November 2024 and produced some thought-provoking discussion after a church Vision Day with Ashley Evans the synod Evangelist in August. We are keen to continue the mission ideas that this is generating, and it may include using materials from leading your Church into Growth (LyCiG) such as a START or Moving on course in 2025. Additionally, Elders have attended various forums and retreats organised by the Yorkshire Synod of the URC and found them beneficial.

Statement of trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and Statements of Recommended Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Financial Review

At the end of 2023 our administrator handed in her notice. Although there were cost implications, the Trustees felt that someone in a paid role was vital to the running and outreach of the church particularly in terms of room utilisation. A group of Elders set a job description in 2024 and then offered a part-time post with support from the Yorkshire Synod Mission Capacity fund. We appointed a part-time administrator in August 2024.

Income

Giving from members rose slightly above the level of giving in 2023. A financial appeal was carried out in February 2024 which resulted in promises of £6,215 in increased regular giving. There was a slight decrease in income from room rental to £23,040 (£26,372 in 2023).

Expenditure

In 2024 the impact of the substantial costs of gas and electricity continued to be felt. The total cost of telephone, water, gas and electric was £42,505 (£33,224 in 2023). Substantial repairs are required to the roof on our buildings and the Trustees have sold the investment property at 52 North Park Grove to meet the costs of the repairs.

Funds

In 2024 we received a bequest of £4,150.

Reserves

At 31 December 2024, the Charity had reserves at the bank of £229,998 in the General Fund, an amount in excess of the reserves policy requirement of one quarter's General Fund expenditure.

Plans for Future Periods

We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none.

Our aim is to be a successful centre in our community: to be a beacon of light in our neighbourhood and a place of welcome where many people and groups will want to meet and use the resources, we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on 18th June 2025

and signed on their behalf by:

Jane Bunyan
Church Secretary



STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds General £	Restricted Funds £	Designated Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES						
Voluntary income	2	126,865	10,680	4,150	141,695	130,382
Activities for generating funds	3	43,765	629	0	44,394	47,464
Investment income	4	5,956	0	0	5,956	4,535
Total incoming resources		<u>176,586</u>	<u>11,309</u>	<u>4,150</u>	<u>192,045</u>	<u>182,381</u>
RESOURCES EXPENDED						
Charitable activities:						
URC Ministry & Mission Fund	5	54,120	0	0	54,120	64,080
Ministerial costs	6	5,776	0	0	5,776	5,832
Costs of church activities	8	87,896	0	7,630	95,526	86,097
Staff costs	9	6,758	0	0	6,758	8,883
Grants payable and restricted donations passed on	10		15,705	0	15,705	13,781
Governance costs	11	8,374	4,896	0	13,270	1,160
Total resources expended		<u>162,924</u>	<u>20,601</u>	<u>7,630</u>	<u>191,155</u>	<u>179,833</u>
Net incoming resources before transfers		13,662	(9,292)	(3,480)	890	2,548
Gross transfers between funds		(328,000)	0	328,000	0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		<u>(314,338)</u>	<u>(9,292)</u>	<u>324,520</u>	<u>890</u>	<u>2,548</u>
Other recognised gains / (losses)						
Loss on disposal of fixed assets		(1,253)	0	(328,000)	(329,253)	(200)
Income from sale of fixed asset		0	0	239,903	239,903	
Gain on revaluation of investment assets					0	84,650
Net movement in funds		<u>(315,591)</u>	<u>(9,292)</u>	<u>236,423</u>	<u>(88,460)</u>	<u>86,998</u>
Total funds b/fwd 1 January 2024		1,492,455	25,175	29,931	1,547,561	1,460,563
Total funds c/fwd 31 December 2024		<u>£ 1,176,864</u>	<u>£ 15,883</u>	<u>£ 266,354</u>	<u>£ 1,459,101</u>	<u>£ 1,547,561</u>

(Note 19)

The notes on pages 6 to 10 form part of these financial statements

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS						
Tangible assets	14	931,161	0	0	931,161	1,259,654
CURRENT ASSETS						
Debtors	15	20,956	0	2,600	23,556	26,912
Bank and cash balances	12	218,072	266,354	41,554	525,980	280,057
		<u>239,028</u>	<u>266,354</u>	<u>44,154</u>	<u>549,536</u>	<u>306,969</u>
CURRENT LIABILITIES						
Creditors payable within one year	16	9,030	0	12,566	21,596	19,062
		<u>229,998</u>	<u>266,354</u>	<u>31,588</u>	<u>527,940</u>	<u>287,907</u>
NET CURRENT ASSETS						
TOTAL ASSETS LESS CURRENT LIABILITIES		1,161,159	266,354	25,175	1,459,101	1,547,561
Creditors payable after one year	17				0	0
TOTAL NET ASSETS		<u>1,161,159</u>	<u>266,354</u>	<u>25,175</u>	<u>1,459,101</u>	<u>1,547,561</u>
THE FUNDS OF THE CHARITY						
	18-20					
Unrestricted income funds:						
General		1,176,864	0	0	1,176,864	1,492,455
Designated income funds:		0	266,354	0	266,354	29,931
Restricted income funds:		0	0	15,883	15,883	25,175
		<u>1,176,864</u>	<u>266,354</u>	<u>15,883</u>	<u>1,459,101</u>	<u>1,547,561</u>

APPROVED by the Elders Meeting held on 28 March 2025
and signed on its behalf by:

Jane Bunyan
Church Secretary

Acting Church Treasurer
Shona Parker
Assistant Treasurer

Jane Bunyan
Shona Parker

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted for the current year, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives. Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established. The church currently has no endowment funds.

1c Incoming Resources

Recognition of incoming resources : These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations: Grants and donations are only included in the SoFA when the charity has unconditional entitlement to them.

Tax reclaims on donations and gifts: Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

1d Resources Expended and Liabilities

Resources Expended: Resources expended are recognised in the period to which they relate and include attributable VAT which cannot be recovered.

Liability recognition: Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

1e Tangible Fixed Assets

Freehold property: Freehold properties are held at best estimates of market value as set out in note 13.

Equipment: Equipment is held at cost less depreciation.

1f Taxation

As part of the United Reformed Church, the church was an excepted charity within the meaning of the Taxes Acts for the period covered by these accounts. From 23 April 2009 the church was a registered charity.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Church Organisations

The following church organisations coming under the authority of Elders' and Church Meetings hold cash or bank accounts which have not been consolidated into these financial statements, except to the extent of funds remitted to the Treasurer and recorded as donations from church organisations.

The accounts of these organisations have not been examined by the Church Treasurer.

RoCo

Parents/Carers and Toddlers

Badminton and Table Tennis Groups

Flower Fund

Uniformed Youth Organisations

Social Committee

Tunes for Tots

Singing for Pleasure

Bowls

Catering Group

Roundhay Singers

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
2 VOLUNTARY INCOME					
Every Person Challenge Receipts					
Direct to bank	85,818	0	0	85,818	82,849
Gift aid tax recoverable	21,982	0	255	22,237	21,233
Weekly cash offerings	949	0	0	949	1,388
Bequests	0	4,150	0	4,150	0
Special Collections					
1% appeal	0	0	9,098	9,098	9,936
Gift aid tax recoverable	2,536	0	0	2,536	2,866
Other collections	0	0	1,327	1,327	0
Other Ordinary Income					
Donations from individuals and others	5,894	0		5,894	3,314
Donations from church organisations	9,643	0	0	9,643	8,795
Publications and magazine	0	0	0	0	0
Insurance receipt re loss of income	0	0	0	0	0
Sundry income	43	0	0	43	0
	<u>£ 126,865</u>	<u>£ 4,150</u>	<u>£ 10,680</u>	<u>£ 141,695</u>	<u>£ 130,381</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Property rent and room lettings	23,040	0	0	23,040	26,372
Wedding and funeral fees (net)	1,350	0	629	1,979	608
Net income (cost) from church events (including Clocktower Community café)	10,090	0	0	10,090	4,853
Grants	9,285	0	0	9,285	15,631
	<u>£ 43,765</u>	<u>£ 0</u>	<u>£ 629</u>	<u>£ 44,394</u>	<u>£ 47,464</u>
4 INVESTMENT INCOME					
Deposit account and other interest	5,956	0	0	5,956	4,535
	<u>£ 5,956</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 5,956</u>	<u>£ 4,535</u>
5 MINISTRY & MISSION FUND					
Ministry & mission fund	54,120	0	0	54,120	64,080
	<u>£ 54,120</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 54,120</u>	<u>£ 64,080</u>
The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the church. This is provided through the Ministry & Mission Fund contributions from churches. The amount of St Andrew's contribution is determined by the Yorkshire Synod, based on membership numbers and ministry received.					
6 MINISTERIAL COSTS					
Minister's expenses	1,366	0	0	1,366	1,366
Pulpit supply and organist fees	474	0	0	474	616
Manse council tax & water rates	3,428	0	0	3,428	3,486
Manse maintenance costs	508	0	0	508	364
	<u>£ 5,776</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 5,776</u>	<u>£ 5,832</u>
7 TRANSACTIONS WITH RELATED PARTIES					
The Act requires the disclosure of remuneration paid to any trustee of the charity. The only trustee to receive any remuneration was Revd. Tim Lowe. Remuneration was paid as follows: Stipend £32,530 (£30,984: 2023) - paid centrally by the United Reformed Church; Pension contributions £5,530 (£6,519: 2023) - paid centrally by the United Reformed Church; Child benefit £2,304 (£2,683 :2023) paid centrally by the United Reformed Church; Heating allowance £0 (£0 :2023) paid centrally by the United Reformed Church; Car allowance £1,200 (£1,200:2023) - funded by the Leeds Partnership. In addition, housing and associated costs were provided. The minister also received fees in connection with some funerals. One of the two Authorised persons who act as Registrars for weddings is an Elder, to whom fees are passed on by the church from couples married in church. Elders receive no expenses for attendance at meetings, but may be reimbursed for goods or services purchased on behalf of the Church.					

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
8 COSTS OF CHURCH ACTIVITIES					
Church costs:					
Insurance	13,590	0	0	13,590	12,709
Buildings and garden maintenance	9,913	7,630	0	17,543	13,492
Cleaning, hygiene & caretaking	11,676	0	0	11,676	10,721
Telephone, water, gas & electricity	42,505	0	0	42,505	33,224
Servery and catering costs	637	0	0	637	751
General administration & sundries	1026	0	0	1,026	1,306
Subscriptions and memberships	452	0	0	452	483
Licensing	1,029	0	0	1,029	1,160
Worship flowers and materials	0	0	0	0	419
	<u>£ 80,828</u>	<u>£ 7,630</u>	<u>£ 0</u>	<u>£ 88,458</u>	<u>£ 74,265</u>
Teaching costs:					
Worship, Christian education & youth work	1,305	0	0	1,305	1,562
	<u>£ 1,305</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,305</u>	<u>£ 1,562</u>
Communications:					
Printing, postage, photocopying and stationery	1,859	0	0	1,859	1,663
	<u>£ 1,859</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,859</u>	<u>£ 1,663</u>
Other programmes:					
Youth Worker expenses	0	0	0	0	0
Outreach and Pastoral	0	0	0	0	38
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38</u>
Bank charges and interest :					
Bank charges	551	0	0	551	574
	<u>£ 551</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 551</u>	<u>£ 574</u>
Other expenses:					
Depreciation	2,333	0	0	2,333	2,044
Council tax let property	926	0	0	926	1,873
Heating and water let property	94	0	0	94	706
Maintenance of let property	0	0	0	0	3,372
	<u>£ 3,353</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 3,353</u>	<u>£ 7,995</u>
Total costs of church activities	<u>£ 87,896</u>	<u>£ 7,630</u>	<u>£ 0</u>	<u>£ 95,526</u>	<u>£ 86,097</u>
9 PAID EMPLOYEES					
Staff costs					
Gross wages, salaries, and benefits in kind	6,758	0	0	6,758	8,883
	<u>£ 6,758</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 6,758</u>	<u>£ 8,883</u>
Average number of full time equivalent employees in the year	0.5				
10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON					
1% Appeal			13,457	13,457	12,535
Donations made and other collections passed on			2,248	2,248	1,246
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 15,705</u>	<u>£ 15,705</u>	<u>£ 13,781</u>
11 GOVERNANCE COSTS					
Training		0	0	0	231
Legal Fees	7,804		4,896	12,700	0
Independent Examiner & Other Prof. Fees	570	0	0	570	929
	<u>£ 8,374</u>	<u>£ 0</u>	<u>£ 4,896</u>	<u>£ 13,270</u>	<u>£ 1,160</u>
12 CASH FUNDS					

Cash funds held by the church are held in current accounts, at Virgin Money and in savings accounts with Skipton Building Society and Redwood Bank.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13 FREEHOLD PROPERTY

Freehold property retained for the charity's own use comprises the church, its halls, and the manse at 14 The View, Roundhay. Freehold investment property comprises the residential property at 52 North Park Grove, Roundhay. 14 The View is shown in the accounts at the Trustees' estimate of market value at December 2016. It was not considered necessary to update the valuation at 31 December 2023. 52 North Park Grove is shown at its agreed sale price. Title to the church's property assets is held by The Yorkshire Congregational Union Inc, subject to trusts set out in the schedules to the United Reformed Church Act 1972. The church was valued by Walker Singleton, Chartered Surveyors in 2004 as a wholly ecclesiastical premises. In view of the fact that no change of use is anticipated in the foreseeable future, the Trustees do not consider that the expense of updating the 2004 valuation is justified.

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Freehold property retained for the charity's own use:					
Church	400,000	0	0	400,000	400,000
14 The View, Roundhay	520,000	0	0	520,000	520,000
	<u>£ 920,000</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 920,000</u>	<u>£ 920,000</u>
Investment property:					
52 North Park Grove, Roundhay		0	0		328,000
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>		<u>£ 328,000</u>
Total	£ 920,000	0	£ 0	£ 920,000	£ 1,248,000

The insurance value of the church properties are as follows

Church	£ 17,599,099	£ 16,602,923
14 The View, Roundhay	£ 1,025,635	£ 967,580
52 North Park Grove, Roundhay	£ -	£ 453,176
	<u>£ 18,624,734</u>	<u>£ 18,023,679</u>

None of the properties is subject to any mortgage or charge.

14 TANGIBLE ASSETS

	Freehold property £	Fixtures & Equipment £	Total 2024 £	Total 2023 £
<u>Cost or Valuation</u>				
At 1 January 2024	1,248,000	89,578	1,337,578	1,337,098
Additions	0	3,093	3,093	680
Revaluation	0	0	0	0
Disposals	(328,000)	(1,253)	(329,253)	(200)
At 31 December 2024	<u>£ 920,000</u>	<u>£ 91,418</u>	<u>£ 1,011,418</u>	<u>£ 1,337,578</u>
<u>Depreciation</u>				
At 1 January 2024	0	77,924	77,924	75,930
Disposals	0	0	0	(50)
Charge for year	0	2,333	2,333	2,044
At 31 December 2024	<u>£ 0</u>	<u>£ 80,257</u>	<u>£ 80,257</u>	<u>£ 77,924</u>
<u>Net Book Value</u>				
31 December 2024	<u>£ 920,000</u>	<u>£ 11,161</u>	<u>£ 931,161</u>	<u>£ 1,259,654</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15 DEBTORS AND PREPAYMENTS

	Unrestricted General Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Gift Aid Tax	4,830	0	2,600	7,430	5,004
Debtors and prepayments	16,126	0	0	16,126	21,908
	<u>£ 20,956</u>	<u>£ 0</u>	<u>£ 2,600</u>	<u>£ 23,556</u>	<u>£ 26,912</u>

16 CREDITORS AND ACCRUALS

Special collections payable	9,030	0	12,566	21,596	12,375
Creditors and accruals	0	0	0	0	6,687
	<u>£ 9,030</u>	<u>£ 0</u>	<u>£ 12,566</u>	<u>£ 21,596</u>	<u>£ 19,062</u>

17 CREDITORS PAYABLE AFTER ONE YEAR

Bank loans	0	0	0	0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

18 FUNDS

The church accounts include **Restricted Funds**, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

Special Collections: This fund represents monies received, including gift aid, specifically given to be donated to charities.

The church accounts include Designated Funds: This fund represents monies designated for specific projects.

19 MOVEMENTS OF MAJOR FUNDS

	Unrestricted Funds General	Designated Funds	Restricted Funds	Total
	£	£	Grants £	£
Fund balances brought forward	1,492,455	29,931	25,175	1,547,561
Incoming resources	176,586	4,150	11,309	192,045
Resources expended	(162,924)	(7,630)	(20,601)	(191,155)
Transfers	(328,000)	328,000	0	0
Other recognised gains / (losses)	(1,253)	(88,097)	0	(89,350)
	<u>1,176,864</u>	<u>266,354</u>	<u>15,883</u>	<u>1,459,101</u>

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	931,161	0	0	931,161
Net current assets	229,998	266,354	31,588	527,940
Total net assets	<u>1,161,159</u>	<u>266,354</u>	<u>31,588</u>	<u>1,459,101</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S
ROUNDHAY UNITED REFORMED CHURCH**

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2024, which are set out on pages 4 to 10.

Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(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 church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 material matters have come to my attention;

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

- to prepare accounts which accord with the accounting records and 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 the accounts to be reached.



Craig Williamson
White Rose Accounting for Charities

Date 17 JUNE 2025

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1129283

Accounts

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2023

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ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2023

Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2023.

St Andrew's Roundhay URC was an excepted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

Structure, Governance and Management

The Charity is governed through the Trustees' and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2023 the following were trustees throughout the period: Rev Tim Lowe (Minister), Jane Bunyan (Church Secretary), John Burgess, Jane Dixon, Sheana Dudley, Elaine Weston, Helen Hartley and Barbara Siddall.

Trustees from 1 January 2023 to 30 June 2023 were Sheila Telfer, David Robinson and Ian Douthwaite and from 1 July 2023 to 31 December 2023, trustees were Mark Grant, Alex Jowitt, Karen Lamb, Lewis Murray, Rosie Blackmore and Bronwen Robinson. The trustees at the time of consideration and signing of the Trustees Report in March 2024 were: Rev Tim Lowe (Minister), Rosie Blackmore, Jane Bunyan (Church Secretary), John Burgess, Jane Dixon, Sheana Dudley, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Lewis Murray, Bronwen Robinson, Barbara Siddall and Elaine Weston. We are carrying 3 vacancies in the number of Elders and Trustees that our church rules permit, and while this is of concern, we feel that we are ably managing to support the pastoral needs of the congregation and the management roles we have. We hope that these vacancies will be filled in 2024.

Rosie Blackmore remains an elected Elder during this financial year but has stepped back from an active role in this capacity from December 2023 citing personal reasons.

During the year to 31 December 2023, the office of Church Treasurer remained vacant. Mrs Shona Parker was Assistant Church Treasurer. She was supported by the Finance Team: Mr Max Dudley, Mr Colin McIlwain and Dr David Robinson. Miss Pam Clark was the Self Assessment Secretary. The duties of Treasurer have been fulfilled by Shona Parker (Assistant Treasurer) along with the Finance Team.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.

Aims and objectives of the charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

St Andrew's mission statement is – *The people of St Andrew's seek to tell and explore the stories of Jesus Christ and celebrate and share the love of God.*

The main activities undertaken in the year to further the Charity's purposes for the public benefit include:

- the provision of public worship
- pastoral care and support for church members and those in the Roundhay community
- baptisms, weddings and funerals
- a venue for meetings of youth and community organisations

The Charity's trustees have had regard to the Charity Commission's guidance on public benefit.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2023

Activities, achievements and performance

The Charity seeks to be a welcoming place and a place of nurture and support for the members and adherents of our congregation, particularly in times of pastoral need.

We continue to offer a variety of worship styles in our 10.30am Sunday morning service, these are normally streamed live or offered on our Youtube channel and remain popular. Café worship on a monthly basis and Messy Church on the second Saturday each month attract a regular and loyal congregation. Numbers attending weekly worship in church remain static as do the number of online attenders. We are fortunate to have a number of people who will come and lead worship when our minister's duties to the Leeds URC partnership take him to another congregation. We have been running an enquiries group into formal church membership for the URC and look forward to seeing where this may go.

In 2023 there were no baptisms or marriages though we have had a few enquiries for 2024. 4 funerals were conducted.

The church's Festivals Group continued to tell the Christian story at Easter, Harvest, Pentecost and Christmas with external displays in the church's grounds. A Christmas tree festival ran for a week in December and was extremely popular with members of the community. Local businesses, groups that rent church rooms and church groups each sponsored a tree which made an impressive display in the sanctuary. A café was available for those looking round and a variety of musical entertainment was on offer at different times during the week. A carol singing session was particularly well supported.

Pastoral Care was once again able to be offered face to face and a Snowdrop Tea and a Harvest Tea were held for the members of the congregation aged over 80.

The Leeds Partnership, of which we are part, continues to flourish and seek new ways of working together across the city. We look forward to working to scope a third minister to the Leeds Mission and Care group.

Our family Open days in Summer and Autumn as well as as part of the Christmas tree festival attracted members of the community to see what is on offer at St Andrew's and in May a coronation celebration proved extremely popular with families in the neighbourhood, when we livestreamed the service and events of the day on our screen in the church.

From 2022, we have been running a community café, now known as the 'Clocktower Community Café', as a means of mission and outreach within our congregation and the local community.

Due to time constraints, the Elders Away Day did not happen in November and was put back to January 2024. However, Elders have attended various forums and retreats organised by the Yorkshire Synod of the URC and found them beneficial.

Statement of trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and Statements of Recommended Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Financial Review

2023 saw substantial increases in the costs of heating and lighting our buildings and we are currently exploring ways in which we can reduce our energy costs. We are grateful to the Yorkshire Synod who utilised reserves held there to support and sustain all churches who have experienced large increases in the cost of fuels. We are working towards hybrid and zoned heating provision to combat cost rises.

At the end of 2023 our administrator handed in her notice, and while this has cost implications, the Trustees noted that someone in a paid role is vital to the running and outreach of the church particularly in terms of room utilisation. A group of Elders will be meeting at the beginning of 2024 to consider our need for administrative work.

Income

Giving from members fell slightly below the level of giving in 2022. A financial appeal was carried out in February 2023 which resulted in promises of £2,448 in increased regular giving. Income from room rental fell slightly to £26,372 (£28,916 in 2022). During 2023 the charity benefitted from grants totalling £15,631, mainly towards the additional costs of heating the buildings.

Expenditure

In 2023 the impact of substantial increases in the costs of gas and electricity were felt and the Trustees are closely monitoring these costs and exploring ways of reducing energy costs for the charity. The total cost of telephone, water, gas and electric was £33,224 (£26,446 in 2022). Substantial repairs are required to the roof on our buildings and the Trustees have decided to sell our investment property at 52 North Park Grove in order to meet the costs of the repairs.

Funds

In 2022 we received a bequest of £29,931 and in 2023 the Trustees decided to transfer this amount to a Designated Fund for future projects, including a new kitchen area in the Narthex.

Reserves

As at 31 December 2023, the Charity had reserves at the bank of £244,022 in the General Fund, an amount in excess of the reserves policy requirement of one quarter's General Fund expenditure.

Plans for Future Periods

We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none.

Our aim is to be a successful centre in our community: to be a beacon of light in our neighbourhood and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on 20th March 2024
and signed on their behalf by:



Jane Bunyan
Church Secretary

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds General	Restricted Funds	Designated Funds	TOTAL 2023	TOTAL 2022
	Note	£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2	116,701	13,681		130,382	164,221
Activities for generating funds	3	47,464	0		47,464	32,820
Investment income	4	4,535	0		4,535	899
Total incoming resources		<u>168,700</u>	<u>13,681</u>		<u>182,381</u>	<u>197,940</u>
RESOURCES EXPENDED						
Charitable activities:						
URC Ministry & Mission Fund	5	64,080	0		64,080	66,684
Ministerial costs	6	5,832	0		5,832	13,576
Costs of church activities	8	86,097	0		86,097	72,703
Staff costs	9	8,883	0		8,883	8,126
Grants payable and restricted donations passed on	10	50	13,731		13,781	14,620
Governance costs	11	1,160	0		1,160	2,074
Total resources expended		<u>166,102</u>	<u>13,731</u>		<u>179,833</u>	<u>177,783</u>
Net incoming resources before transfers		2,598	(50)		2,548	20,157
Gross transfers between funds		(29,931)		29,931	0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		<u>(27,333)</u>	<u>(50)</u>	<u>29,931</u>	<u>2,548</u>	<u>20,157</u>
Other recognised gains / (losses)						
Loss on disposal of fixed assets		(200)			(200)	(92)
Gain on revaluation of fixed assets for the charity's own use						0
Gain on revaluation of investment assets		84,650			84,650	0
Net movement in funds		<u>57,117</u>	<u>(50)</u>	<u>29,931</u>	<u>86,998</u>	<u>20,065</u>
Total funds b/fwd 1 January 2023		1,435,338	25,225	0	1,460,563	1,440,498
Total funds c/fwd 31 December 2023		<u>£ 1,492,455</u>	<u>£ 25,175</u>	<u>£ 29,931</u>	<u>£ 1,547,561</u>	<u>£ 1,460,563</u>

(Note 19)

The notes on pages 6 to 10 form part of these financial statements

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS						
Tangible assets	14	1,259,654	0	0	1,259,654	1,176,517
CURRENT ASSETS						
Debtors	15	24,512	0	2,400	26,912	29,858
Bank and cash balances	12	214,091	29,931	36,035	280,057	278,979
		238,603	29,931	38,435	306,969	308,837
CURRENT LIABILITIES						
Creditors payable within one year	16	5,802		13,260	19,062	24,791
NET CURRENT ASSETS						
		232,801	29,931	25,175	287,907	284,046
TOTAL ASSETS LESS CURRENT LIABILITIES						
		1,492,455	29,931	25,175	1,547,561	1,460,563
Creditors payable after one year	17				0	0
TOTAL NET ASSETS						
		1,492,455	29,931	25,175	1,547,561	1,460,563
THE FUNDS OF THE CHARITY						
Unrestricted income funds:	18-20					
General		1,492,455			1,492,455	1,435,338
Designated income funds:			29,931		29,931	
Restricted income funds:				25,175	25,175	25,225
		1,492,455	29,931	25,175	1,547,561	1,460,563

APPROVED by the Elders Meeting held on 20 March 2024
and signed on its behalf by:

2024

Jane Bunyan
Church Secretary



Acting Church Treasurer
Shona Parker
Assistant Treasurer



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted for the current year, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives. Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established. The church currently has no endowment funds.

1c Incoming Resources

Recognition of incoming resources : These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations: Grants and donations are only included in the SoFA when the charity has unconditional entitlement to them.

Tax reclaims on donations and gifts: Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

1d Resources Expended and Liabilities

Resources Expended: Resources expended are recognised in the period to which they relate and include attributable VAT which cannot be recovered.

Liability recognition: Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

1e Tangible Fixed Assets

Freehold property: Freehold properties are held at best estimates of market value as set out in note 13.

Equipment: Equipment is held at cost less depreciation.

1f Taxation

As part of the United Reformed Church, the church was an excepted charity within the meaning of the Taxes Acts for the period covered by these accounts. From 23 April 2009 the church was a registered charity.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Church Organisations

The following church organisations coming under the authority of Elders' and Church Meetings hold cash or bank accounts which have not been consolidated into these financial statements, except to the extent of funds remitted to the Treasurer and recorded as donations from church organisations.

The accounts of these organisations have not been examined by the Church Treasurer.

RoCo

Parents/Carers and Toddlers

Badminton and Table Tennis Groups

Flower Fund

Uniformed Youth Organisations

Social Committee

Tunes for Tots

Singing for Pleasure

Bowls

Catering Group

Roundhay Singers

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 VOLUNTARY INCOME					
Every Person Challenge Receipts					
Direct to bank	82,849	0	0	82,849	85,507
Gift aid tax recoverable	21,233	0	0	21,233	20,752
Weekly cash offerings	1,388	0	0	1,388	882
Bequests	0	0	0	0	30,131
Special Collections					
1% appeal	0	0	9,936	9,936	11,440
Gift aid tax recoverable	0	0	2,866	2,866	2,500
Other collections	0	0	0	0	0
Other Ordinary Income					
Donations from individuals and others	2,435	0	879	3,314	3,223
Donations from church organisations	8,795	0	0	8,795	6,958
Publications and magazine	0	0	0	0	10
Insurance receipt re losses of income	0	0	0	0	2,818
Sundry income	0	0	0	0	0
	<u>£ 116,700</u>	<u>£ 0</u>	<u>£ 13,681</u>	<u>£ 130,381</u>	<u>£ 164,221</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Property rent and room lettings	26,372	0	0	26,372	28,916
Wedding and funeral fees (net)	608	0	0	608	675
Net income (cost) from church events (including Clocktower Community café)	4,853	0	0	4,853	2,563
Grants	15,631	0	0	15,631	666
	<u>£ 47,464</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 47,464</u>	<u>£ 32,820</u>
4 INVESTMENT INCOME					
Deposit account and other interest	4,535	0	0	4,535	899
	<u>£ 4,535</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 4,535</u>	<u>£ 899</u>
5 MINISTRY & MISSION FUND					
Ministry & mission fund	64,080	0	0	64,080	66,684
	<u>£ 64,080</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 64,080</u>	<u>£ 66,684</u>
<p>The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the church. This is provided through the Ministry & Mission Fund contributions from churches. The amount of St Andrew's contribution is determined by the Yorkshire Synod, based on membership numbers and ministry received.</p>					
6 MINISTERIAL COSTS					
Minister's expenses	1,366	0	0	1,366	1,991
Pulpit supply and organist fees	616	0	0	616	501
Manse council tax & water rates	3,486	0	0	3,486	3,461
Manse maintenance costs	364	0	0	364	7,623
	<u>£ 5,832</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 5,832</u>	<u>£ 13,576</u>

7 TRANSACTIONS WITH RELATED PARTIES

The Act requires the disclosure of remuneration paid to any trustee of the charity. The only trustee to receive any remuneration was Revd. Tim Lowe. Remuneration was paid as follows: Stipend £ 30,984 (£28,428: 2022) - paid centrally by the United Reformed Church; Pension contributions £6,519 (£11,727: 2022) - paid centrally by the United Reformed Church; Child benefit £2,683 (£2,604:2022) paid centrally by the United Reformed Church; Heating allowance £0 (£800:2022) paid centrally by the United Reformed Church; Car allowance £1,200 (£1,200:2022) - funded by the Leeds Partnership. In addition, housing and associated costs were provided. The minister also received fees in connection with some funerals. One of the two Authorised persons who act as Registrars for weddings is an Elder, to whom fees are passed on by the church from couples married in church. Elders receive no expenses for attendance at meetings, but may be reimbursed for goods or services purchased on behalf of the Church.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 COSTS OF CHURCH ACTIVITIES					
Church costs:					
Insurance	12,709	0	0	12,709	11,289
Buildings and garden maintenance	13,492	0	0	13,492	14,122
Equipment purchases expensed	0	0	0	0	0
Cleaning, hygiene & caretaking	10,721	0	0	10,721	9,869
Telephone, water, gas & electricity	33,224	0	0	33,224	26,446
Servery and catering costs	751	0	0	751	897
General administration & sundries	1,306	0	0	1,306	819
Subscriptions and memberships	483	0	0	483	1,304
Licensing	1,160	0	0	1,160	1,195
Worship flowers and materials	419	0	0	419	412
German Partnership (net)	0	0	0	0	0
	<u>£ 74,265</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 74,265</u>	<u>£ 66,353</u>
Teaching costs:					
Worship, Christian education & youth work	1,562	0	0	1,562	977
	<u>£ 1,562</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,562</u>	<u>£ 977</u>
Communications:					
Printing, postage, photocopying and stationery	1,663	0	0	1,663	771
	<u>£ 1,663</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,663</u>	<u>£ 771</u>
Other programmes:					
Youth Worker expenses					0
Outreach and Pastoral	38	0	0	38	0
	<u>£ 38</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38</u>	<u>£ 0</u>
Bank charges and interest :					
Bank charges	574	0	0	574	260
	<u>£ 574</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 574</u>	<u>£ 260</u>
Other expenses:					
Depreciation	2,044	0	0	2,044	2,001
Council tax let property	1,873	0	0	1,873	362
Heating and water let property	706	0	0	706	507
Maintenance of let property	3,372	0	0	3,372	1,472
	<u>£ 7,995</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,995</u>	<u>£ 4,342</u>
Total costs of church activities	<u>£ 86,097</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 86,097</u>	<u>£ 72,703</u>
9 PAID EMPLOYEES					
Staff costs					
Gross wages, salaries, and benefits in kind	8,883	0	0	8,883	8,126
	<u>£ 8,883</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 8,883</u>	<u>£ 8,126</u>
Average number of full time equivalent employees in the year	0.5				
The Church Administrator was employed on a half-time basis until 15 December 2023 when she terminated her employment.					
10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON					
1% Appeal			12,535	12,535	13,940
Donations made and other collections passed on	50	0	1,196	1,246	680
	<u>£ 50</u>	<u>£ 0</u>	<u>£ 13,731</u>	<u>£ 13,781</u>	<u>£ 14,620</u>
11 GOVERNANCE COSTS					
Training	231	0	0	231	344
Independent Examiner & Other Prof. Fees	929	0	0	929	1,730
	<u>£ 1,160</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,160</u>	<u>£ 2,074</u>
12 CASH FUNDS					
Cash funds held by the church are held in current accounts, at Virgin Money and in savings accounts with Skipton Building Society and Redwood Bank.					

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13 FREEHOLD PROPERTY

Freehold property retained for the charity's own use comprises the church, its halls, and the manse at 14 The View, Roundhay. Freehold investment property comprises the residential property at 52 North Park Grove, Roundhay. 14 The View is shown in the accounts at the Trustees' estimate of market value at December 2016. It was not considered necessary to update the valuation at 31 December 2023. 52 North Park Grove is shown at its agreed sale price. Title to the church's property assets is held by The Yorkshire Congregational Union Inc, subject to trusts set out in the schedules to the United Reformed Church Act 1972.

The church was valued by Walker Singleton, Chartered Surveyors in 2004 as a wholly ecclesiastical premises. In view of the fact that no change of use is anticipated in the foreseeable future, the Trustees do not consider that the expense of updating the 2004 valuation is justified.

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Freehold property retained for the charity's own use:					
Church	400,000	0	0	400,000	400,000
14 The View, Roundhay	520,000	0	0	520,000	520,000
	<u>£ 920,000</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 920,000</u>	<u>£ 920,000</u>
Investment property:					
52 North Park Grove, Roundhay	328,000	0	0	328,000	243,350
	<u>£ 328,000</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 328,000</u>	<u>£ 243,350</u>
Total	£ 1,248,000	0	£ 0	£ 1,248,000	£ 1,163,350

The insurance value of the church properties are as follows

Church	£ 16,602,923	£ 14,824,038
14 The View, Roundhay	£ 967,580	£ 863,910
52 North Park Grove, Roundhay	£ 453,176	£ 404,621
	<u>£ 18,023,679</u>	<u>£ 16,092,569</u>

None of the properties is subject to any mortgage or charge.

14 TANGIBLE ASSETS

	Freehold property £	Fixtures & Equipment £	Total 2023 £	Total 2022 £
<u>Cost or Valuation</u>				
At 1 January 2023	1,248,000	89,098	1,337,098	1,248,493
Additions	0	680	680	5,227
Revaluation	0	0	0	0
Disposals	0	(200)	(200)	(1,273)
At 31 December 2023	<u>£ 1,248,000</u>	<u>£ 89,578</u>	<u>£ 1,337,578</u>	<u>£ 1,252,447</u>
<u>Depreciation</u>				
At 1 January 2023	0	75,930	75,930	75,110
Disposals	0	(50)	(50)	(1,181)
Charge for year	0	2,044	2,044	2,001
At 31 December 2023	<u>£ 0</u>	<u>£ 77,924</u>	<u>£ 77,924</u>	<u>£ 75,930</u>
<u>Net Book Value</u>			0	
31 December 2023	<u>£ 1,248,000</u>	<u>11,654</u>	<u>1,259,654</u>	<u>£ 1,176,517</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

15 DEBTORS AND PREPAYMENTS

	Unrestricted General £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Gift Aid Tax	5,004	0	2,400	7,404	7,518
Debtors and prepayments	19,508	0	0	19,508	22,340
	<u>£ 24,512</u>	<u>£ 0</u>	<u>£ 2,400</u>	<u>£ 26,912</u>	<u>£ 29,858</u>

16 CREDITORS AND ACCRUALS

Special collections payable	0	0	12,375	12,375	13,342
Creditors and accruals	5,802	0	885	6,687	11,449
	<u>£ 5,802</u>	<u>£ 0</u>	<u>£ 13,260</u>	<u>£ 19,062</u>	<u>£ 24,791</u>

17 CREDITORS PAYABLE AFTER ONE YEAR

Bank loans	0	0	0	0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

18 FUNDS

The church accounts include **Restricted Funds**, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

Special Collections: This fund represents monies received, including gift aid, specifically given to be donated to charities.

The church accounts include Designated Funds: This fund represents monies designated for specific projects.

19 MOVEMENTS OF MAJOR FUNDS

	Unrestricted Funds General £	Designated Funds £	Restricted Funds Special Collections £	Grants £	Total £
Fund balances brought forward	1,435,338	0	225	25,000	1,460,563
Incoming resources	2,598	0	(50)	0	2,548
Resources expended				0	0
Transfers	(29,931)	29,931	0	0	0
Other recognised gains / (losses)	84,450	0	0	0	84,450
	<u>1,492,455</u>	<u>29,931</u>	<u>175</u>	<u>25,000</u>	<u>1,547,561</u>

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	1,259,654	0	0	1,259,654
Net current assets	232,801	29,931	25,175	287,907
Total net assets	<u>1,492,455</u>	<u>29,931</u>	<u>25,175</u>	<u>1,547,561</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2023, which are set out on pages 4 to 10.

Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(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 church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 material matters have come to my attention;

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

- to prepare accounts which accord with the accounting records and 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 the accounts to be reached.



Craig Williamson
White Rose Accounting for Charities
Date

9/1/2024

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1129283

Accounts

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2022

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ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

1

Report of the Trustees for the year ended 31 December 2022

Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2022.

St Andrew's Roundhay URC was an excepted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

Structure, Governance and Management

The Charity is governed through the Trustees' and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2022 the following were trustees throughout the period: Rev Tim Lowe (Minister), Sheila Telfer (Church Secretary), Jane Bunyan/Murray, John Burgess, Jane Dixon, Ian Douthwaite, Sheana Dudley, Dr David Robinson and Barbara Siddall.

Trustees from 1 January 2022 to 30 June 2022 were David Figures, Mark Grant, Alex Jowitt, Karen Lamb and Colin McIlwain and from 1 July 2022 to 31 December 2022, trustees were Elaine Weston and Helen Hartley. The trustees at the time of consideration and signing of the Trustees Report in March 2023 were: Rev Tim Lowe (Minister), Sheila Telfer (Church Secretary), Jane Bunyan/Murray, John Burgess, Jane Dixon, Ian Douthwaite, Sheana Dudley, Helen Hartley, Dr David Robinson, Barbara Siddall and Elaine Weston.

During the period 1 January 2022 until 30 June 2022, Mr Colin McIlwain was Church Treasurer and Mrs Shona Parker was Assistant Church Treasurer. They were supported by the Finance Team: Mr Max Dudley, Dr David Robinson. Miss Pam Clark was the Self Assessment Secretary. Since 1 July 2022 the office of Church Treasurer has remained vacant and the duties of Treasurer have been fulfilled by Shona Parker (Assistant Treasurer) along with the Finance Team.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.

Aims and objectives of the charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

St Andrew's mission statement is – *The people of St Andrew's seek to tell and explore the stories of Jesus Christ and celebrate and share the love of God.*

The main activities undertaken in the year to further the Charity's purposes for the public benefit include:

- the provision of public worship
- pastoral care and support for church members and those in the Roundhay community
- baptisms, weddings and funerals
- a venue for meetings of youth and community organisations

The Charity's trustees have had regard to the Charity Commission's guidance on public benefit.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

2

Report of the Trustees for the year ended 31 December 2022

Activities, achievements and performance

The Charity seeks to be a welcoming place and a place of nurture and support for the members and adherents of our congregation, particularly in times of pastoral need.

The impact of the COVID19 pandemic continued to be felt as many activities resumed slowly, with some still reluctant to come onto church premises, preferring to worship and attend meetings online. The purchase of a camera allowed live streaming of Sunday morning worship which has been watched by housebound members and others further afield. Services have also been recorded and made available to watch during the week on the church's Youtube channel. The introduction of occasional café style worship proved popular, especially with uniformed groups and it is hoped to make this a monthly event in the future.

Messy Church met regularly each month with small numbers gradually growing. In all, attendances over the year were logged as 22 under 4's and 27 children aged 5-10.

One baptism, one marriage and five funerals were conducted.

The church's Festivals Group continued to tell the Christian story at Easter, Harvest, Pentecost and Christmas with external displays in the church's grounds. A Christmas tree festival ran for a week in December and was extremely popular with members of the community. Local businesses, groups that rent church rooms and church groups each sponsored a tree which made an impressive display in the sanctuary. A café was available for those looking round and a variety of musical entertainment was on offer at different times during the week. A carol singing session was particularly well supported.

Pastoral Care was once again able to be offered face to face and a Daffodil Tea and a Harvest Tea were held for elderly members of the congregation.

After many years of discussion, a group of United Reformed Churches in Leeds formed the Leeds Partnership in order to share ministry and mission more effectively. A new minister was inducted to this partnership in September.

A family Open day in May attracted members of the community to see what is on offer at St Andrew's and in June a Jubilee celebration proved extremely popular with families in the neighbourhood.

In November Elders held their annual Away Day on the theme of Mission, led by the Synod's Mission Advocate and they intend to look at new initiatives to reach out to the community.

Statement of trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and Statements of Recommended Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Financial Review

2022 saw a return to normality with the removal of the restrictions and reduction of the impact of the COVID-19 pandemic. In the final quarter of 2022 a new challenge arose to the financial position of St Andrews, in the form of substantial increases in the costs of heating and lighting our buildings and we are currently exploring ways in which we can reduce our energy costs.

Income

Giving from members fell slightly below the level of giving in 2021. A successful financial appeal was carried out in February 2022 which resulted in promises of £2,719 in increased regular giving but also £3,400 in one off gifts. Income from room rental rose following the removal of the pandemic restrictions to £28,916 (£20,222 in 2021). In 2021 a claim was made to the Church's Insurers under the loss of business section of our insurance policy. A final payment of £2,818 was received in this regard in 2022 (an interim payment of £12,000 was received in 2021). During 2022 the charity benefitted from bequests totalling £30,131. In addition, grants totalling £666 were received from local councillors towards the costs of operating a 'Warm Space' for the community during the

Expenditure

In 2022 the charity recommenced making regular monthly contributions to the URC's Mission and Ministry fund. During the final quarter in 2022, the impact of substantial increases in the costs of gas and electricity were felt and the Trustees are closely monitoring these costs and exploring ways of reducing energy costs for the charity.

Funds

Two deposit accounts were opened by the charity in 2022 with funds totalling £160,000. Some of these funds may be required for the forthcoming roof repairs which are anticipated to take place during 2023.

Reserves

As at 31 December 2022, the Charity had reserves at the bank of £242,894 in the General Fund, an amount in excess of the reserves policy requirement of one quarter's General Fund expenditure.

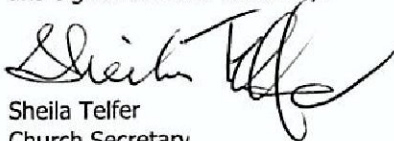
Plans for Future Periods

We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none.

Our aim is to be a successful centre in our community: to be a beacon of light in our neighbourhood and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on
and signed on their behalf by:

2023



Sheila Telfer
Church Secretary

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds General	Restricted Funds	TOTAL 2022	TOTAL 2021
	Note	£	£	£	£
INCOMING RESOURCES					
Voluntary income	2	149,800	14,421	164,221	144,604
Activities for generating funds	3	32,820	0	32,820	98,043
Investment income	4	899	0	899	216
Total incoming resources		183,519	14,421	197,940	242,863
RESOURCES EXPENDED					
Charitable activities:					
URC Ministry & Mission Fund	5	66,684	0	66,684	0
Ministerial costs	6	13,576	0	13,576	6,273
Costs of church activities	8	72,703	0	72,703	127,619
Staff costs	9	8,126	0	8,126	13,864
Grants payable and restricted donations passed on	10	194	14,426	14,620	12,475
Governance costs	11	2,074	0	2,074	5,559
Total resources expended		163,357	14,426	177,783	165,790
Net incoming resources before transfers		20,162	(5)	20,157	77,073
Gross transfers between funds				0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		20,162	(5)	20,157	77,073
Other recognised gains / (losses)					
Loss on disposal of fixed assets		(92)		(92)	(1,164)
Gain on revaluation of fixed assets for the charity's own use				0	0
Gain on revaluation of investment assets				0	0
Net movement in funds		20,070	(5)	20,065	75,909
Total funds b/fwd 1 January 2022		1,415,268	25,230	1,440,498	1,364,589
Total funds c/fwd 31 December 2022		£ 1,435,338	£ 25,225	£ 1,460,563	£ 1,440,498

(Note 19)

The notes on pages 6 to 10 form part of these financial statements

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible assets	14	£ 1,176,517	0	1,176,517	1,173,384
CURRENT ASSETS					
Debtors	15	27,376	2,482	29,858	20,403
Bank and cash balances	12	242,894	36,085	278,979	261,702
		£ 270,270	38,567	308,837	282,105
CURRENT LIABILITIES					
Creditors payable within one year	16	£ 11,449	13,342	24,791	14,991
NET CURRENT ASSETS					
		258,821	25,225	284,046	267,114
TOTAL ASSETS LESS CURRENT LIABILITIES					
		£ 1,435,338	25,225	1,460,563	1,440,498
Creditors payable after one year	17			0	0
TOTAL NET ASSETS		£ 1,435,338	£ 25,225	£ 1,460,563	£ 1,440,498
THE FUNDS OF THE CHARITY					
18-20					
Unrestricted income funds:					
General		1,435,338		1,435,338	1,415,268
Restricted income funds:			25,225	25,225	25,230
		£ 1,435,338	£ 25,225	£ 1,460,563	£ 1,440,498

APPROVED by the Elders Meeting held on
and signed on its behalf by:

Sheila Telfer
Church Secretary

Acting Church Treasurer
Shona Parker
Assistant Treasurer

Sheila Telfer
Shona Parker

15th March 2023

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted for the current year, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives. Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established. The church currently has no endowment funds.

1c Incoming Resources

Recognition of incoming resources : These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations: Grants and donations are only included in the SoFA when the charity has unconditional entitlement to them.

Tax reclaims on donations and gifts: Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

1d Resources Expended and Liabilities

Resources Expended: Resources expended are recognised in the period to which they relate and include attributable VAT which cannot be recovered.

Liability recognition: Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

1e Tangible Fixed Assets

Freehold property: Freehold properties are held at best estimates of market value as set out in note 13.

Equipment: Equipment is held at cost less depreciation.

1f Taxation

As part of the United Reformed Church, the church was an excepted charity within the meaning of the Taxes Acts for the period covered by these accounts. From 23 April 2009 the church was a registered charity.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Church Organisations

The following church organisations coming under the authority of Elders' and Church Meetings hold cash or bank accounts which have not been consolidated into these financial statements, except to the extent of funds remitted to the Treasurer and recorded as donations from church organisations.

The accounts of these organisations have not been examined by the Church Treasurer.

RoCo

Parents/Carers and Toddlers

Badminton and Table Tennis Groups

Flower Fund

Uniformed Youth Organisations

Social Committee

Bowls

Catering Group

Roundhay Singers

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds General £	Restricted Funds £	Total 2022 £	Total 2021 £
2 VOLUNTARY INCOME				
Every Person Challenge Receipts				
Direct to bank	85,507		85,507	92,148
Gift aid tax recoverable	20,752		20,752	19,446
Weekly cash offerings	882		882	312
Bequests	30,131		30,131	0
Special Collections			0	0
1% appeal		11,440	11,440	10,098
Gift aid tax recoverable		2,500	2,500	1,914
Other collections	0		0	460
Other Ordinary Income			0	0
Donations from individuals and others	2,742	481	3,223	6,407
Donations from church organisations	6,958		6,958	1,778
Publications and magazine	10		10	20
Insurance receipt re loss of income	2,818		2,818	12,000
Sundry income	0		0	20
	<u>£ 149,800</u>	<u>£ 14,421</u>	<u>£ 164,221</u>	<u>£ 144,603</u>
3 ACTIVITIES FOR GENERATING FUNDS				
Property rent and room lettings	28,916		28,916	20,222
Wedding and funeral fees (net)	675		675	527
Net income (cost) from church events	2,563	0	2,563	478
Grants	666		666	76,814
	<u>£ 32,820</u>	<u>£ 0</u>	<u>£ 32,820</u>	<u>£ 98,041</u>
4 INVESTMENT INCOME				
Deposit account and other interest	899		899	216
	<u>£ 899</u>	<u>£ 0</u>	<u>£ 899</u>	<u>£ 216</u>
5 MINISTRY & MISSION FUND				
Ministry & mission fund	66,684		66,684	0
	<u>£ 66,684</u>	<u>£ 0</u>	<u>£ 66,684</u>	<u>£ 0</u>
6 MINISTERIAL COSTS				
Minister's expenses	1,991		1,991	1,909
Pulpit supply and organist fees	501		501	20
Manse council tax & water rates	3,461		3,461	3,808
Manse maintenance costs	7,623		7,623	536
	<u>£ 13,576</u>	<u>£ 0</u>	<u>£ 13,576</u>	<u>£ 6,273</u>

The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the church. This is provided through the Ministry & Mission Fund contributions from churches. The amount of St Andrew's contribution is determined by the Yorkshire Synod, based on membership numbers and ministry received.

7 TRANSACTIONS WITH RELATED PARTIES

The Act requires the disclosure of remuneration paid to any trustee of the charity. The only trustee to receive any remuneration was Revd. Tim Lowe. Remuneration was paid as follows: Stipend £ 32,811 (£29,334: 2021) - paid centrally by the United Reformed Church; Pension contributions £11,727 (£6,058: 2021) - paid centrally by the United Reformed Church; Car allowance £1,200 (£1,200:2021) - funded by St Andrews to 31 August 2022 and subsequently by the Leeds Partnership. In addition, housing and associated costs were provided. The minister also received fees in connection with some weddings and funerals. One of the two Authorised persons who act as Registrars for weddings is an Elder, to whom fees are passed on by the church from couples married in church.

Elders receive no expenses for attendance at meetings, but may be reimbursed for goods or services purchased on behalf of the Church.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds General £	Restricted Funds £	Total 2022 £	Total 2021 £
8 COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	11,289		11,289	10,748
Buildings and garden maintenance	14,122		14,122	82,540
Equipment purchases expensed	0		0	0
Cleaning, hygiene & caretaking	9,869		9,869	7,618
Telephone, water, gas & electricity	26,446		26,446	16,605
Servery and catering costs	897		897	381
General administration & sundries	819		819	1,096
Subscriptions and memberships	1,304		1,304	3,250
Licensing	1,195		1,195	1,039
Worship flowers and materials	412		412	0
German Partnership (net)	0		0	0
	<u>£ 66,353</u>	<u>£ 0</u>	<u>£ 66,353</u>	<u>£ 123,277</u>
Teaching costs:				
Worship, Christian education & youth work	977		977	770
	<u>£ 977</u>	<u>£ 0</u>	<u>£ 977</u>	<u>£ 770</u>
Communications:				
Printing, postage, photocopying and stationery	771		771	941
	<u>£ 771</u>	<u>£ 0</u>	<u>£ 771</u>	<u>£ 941</u>
Other programmes:				
Youth Worker expenses				81
Outreach and Pastoral	0		0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 81</u>
Bank charges and interest :				
Bank charges	260		260	0
	<u>£ 260</u>	<u>£ 0</u>	<u>£ 260</u>	<u>£ 0</u>
Other expenses:				
Depreciation	2,001		2,001	1,599
Council tax let property	362		362	0
Heating let property	507		507	0
Maintenance of let property	1,472		1,472	951
	<u>£ 4,342</u>	<u>£ 0</u>	<u>£ 4,342</u>	<u>£ 2,550</u>
Total costs of church activities	<u>£ 72,703</u>	<u>£ 0</u>	<u>£ 72,703</u>	<u>£ 127,619</u>
9 PAID EMPLOYEES				
Staff costs				
Gross wages, salaries, and benefits in kind	8,126		8,126	13,864
	<u>£ 8,126</u>	<u>£ 0</u>	<u>£ 8,126</u>	<u>£ 13,864</u>
Average number of full time equivalent employees in the year		0.5		
The Church Administrator was employed on a half-time basis throughout the year.				
10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON				
1% Appeal		13,940	13,940	12,015
Donations made and other collections passed on	194	486	680	460
	<u>£ 194</u>	<u>£ 14,426</u>	<u>£ 14,620</u>	<u>£ 12,475</u>
11 GOVERNANCE COSTS				
Training	344		344	40
Independent Examiner & Other Prof. Fees	1,730		1,730	5,519
	<u>£ 2,074</u>	<u>£ 0</u>	<u>£ 2,074</u>	<u>£ 5,559</u>
12 CASH FUNDS				

Cash funds held by the church are held in current accounts, at Virgin Money and in savings accounts with Skipton Building Society and Redwood Bank.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13 FREEHOLD PROPERTY

Freehold property retained for the charity's own use comprises the church, its halls, and the manse at 14 The View, Roundhay. Freehold investment property comprises the residential property at 52 North Park Grove, Roundhay. 14 The View and 52 North Park Grove, Roundhay are shown in the accounts at the Trustees' estimate of market values at December 2016. It was not considered necessary to update the valuation at 31 December 2022.

Title to the church's property assets is held by The Yorkshire Congregational Union Inc, subject to trusts set out in the schedules to the United Reformed Church Act 1972.

The church was valued by Walker Singleton, Chartered Surveyors in 2004 as a wholly ecclesiastical premises. In view of the that no change of use is anticipated in the foreseeable future, the Trustees do not consider that the expense of updating the 2004 valuation is justified.

	Unrestricted Funds General £	Restricted Funds £	Total 2022 £	Total 2021 £
Freehold property retained for the charity's own use:				
Church	400,000		400,000	400,000
14 The View, Roundhay	520,000		520,000	520,000
	<u>£ 920,000</u>		<u>£ 920,000</u>	<u>£ 920,000</u>
Investment property:				
52 North Park Grove, Roundhay	243,350		243,350	243,350
	<u>£ 243,350</u>		<u>£ 243,350</u>	<u>£ 243,350</u>
Total	£ 1,163,350	£	£ 1,163,350	£ 1,163,350

The insurance value of the church properties are as follows

Church	£ 14,824,038	£ 12,486,554
14 The View, Roundhay	£ 863,910	£ 742,180
52 North Park Grove, Roundhay	£ 404,621	£ 347,607
	<u>£ 16,092,569</u>	<u>£ 13,576,341</u>

None of the properties is subject to any mortgage or charge.

14 TANGIBLE ASSETS

	Freehold property £	Fixtures & Equipment £	Total 2022 £	Total 2021 £
<u>Cost or Valuation</u>				
At 1 January 2022	1,163,350	85,143	1,248,493	1,246,456
Additions		5,227	5,227	4,865
Revaluation	0	0	0	0
Disposals	0	(1,273)	(1,273)	(2,827)
At 31 December 2022	<u>£ 1,163,350</u>	<u>£ 89,097</u>	<u>£ 1,252,447</u>	<u>£ 1,248,494</u>
<u>Depreciation</u>				
At 1 January 2022	0	75,110	75,110	75,174
Disposals	0	(1,181)	(1,181)	(1,663)
Charge for year	0	2,001	2,001	1,599
At 31 December 2022	<u>£ 0</u>	<u>£ 75,930</u>	<u>£ 75,930</u>	<u>£ 75,110</u>
<u>Net Book Value</u>				
1 January 2022	1,163,350	13,167	1,176,517	
31 December 2022	<u>£ 1,163,350</u>	<u>£ 13,167</u>	<u>£ 1,176,517</u>	<u>£ 1,173,384</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15 DEBTORS AND PREPAYMENTS	Unrestricted General	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Gift Aid Tax	5,036	2,482	7,518	5,904
Debtors and prepayments	22,340		22,340	14,499
	<u>£ 27,376</u>	<u>£ 2,482</u>	<u>£ 29,858</u>	<u>£ 20,403</u>

16 CREDITORS AND ACCRUALS				
Special collections payable		13,342	13,342	11,391
Creditors and accruals	11,449		11,449	3,600
	<u>£ 11,449</u>	<u>£ 13,342</u>	<u>£ 24,791</u>	<u>£ 14,991</u>

17 CREDITORS PAYABLE AFTER ONE YEAR				
Bank loans	0	0	0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

18 FUNDS

The church accounts include **Restricted Funds**, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

Special Collections: This fund represents monies received, including gift aid, specifically given to be donated to charities.

Youth Worker / Children and Families Worker Project: This fund represents donations and grants received for this purpose, less accumulated expenditure.

19 MOVEMENTS OF MAJOR FUNDS	General Fund	Restricted Funds		Total
	£	Special Collections £	Grants £	£
Fund balances brought forward	1,415,268	£ 230	£ 25,000	£ 1,440,498
Incoming resources	183,519	14,421	0	197,940
Resources expended	(163,357)	(14,426)	0	(177,783)
Transfers	0	0		0
Other recognised gains / (losses)	(92)			(92)
	<u>£ 1,435,338</u>	<u>£ 225</u>	<u>£ 25,000</u>	<u>£ 1,460,563</u>

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	1,176,517	0	1,176,517
Net current assets	258,821	25,225	284,046
Total net assets	<u>£ 1,435,338</u>	<u>£ 25,225</u>	<u>£ 1,460,563</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S
ROUNDHAY UNITED REFORMED CHURCH**

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2022, which are set out on pages 4 to 10.

Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(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 church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 material matters have come to my attention;

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

- to prepare accounts which accord with the accounting records and 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 the accounts to be reached.



Craig Williamson
White Rose Accounting for Charities
Date

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1129283

Accounts

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2021

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2021

Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2021.

St Andrew's Roundhay URC was an exempted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

Structure, Governance and Management

The Charity is governed through the Trustees' and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2021 the following were trustees throughout the period: Rev Tim Lowe (Minister), Sheila Telfer (Church Secretary), Colin McIlwain (Church Treasurer), Eileen Belverstone, Rosie Blackburn, Jane Buryan-Murray, John Burgess, Jane Dixon, Ian Douthwaite, Sheana Dudley, Carol Fearn, David Figures, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Lisa Large, Jill Marston, Subi Mwakasungura, Michael Payne, Brenda Porter, Dr David Robinson, Barbara Siddall and Elaine Weston.

The trustees at the time of consideration and signing of the Trustees Report in [March] 2022 were: Rev Tim Lowe (Minister), Sheila Telfer (Church Secretary), Colin McIlwain (Church Treasurer), Jane Buryan-Murray, John Burgess, Jane Dixon, Ian Douthwaite, Sheana Dudley, David Figures, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, David Robinson, Barbara Siddall and Elaine Weston.

During the period 1 January 2021 until 31 December 2021, Mr Colin McIlwain was Church Treasurer and Mrs Shona Parker was Assistant Church Treasurer. They were supported by the Finance Team: Mr Max Dudley, Dr David Robinson and (until July 2021) Mr Michael Payne. Miss Pam Clark was the Self Assessment Secretary.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Financial Review

2021 was a year of challenge given the ongoing impact of the COVID-19 pandemic on society in general and on churches specifically. St Andrew's was required by Regulations to not hold public acts of worship during periods of lockdown. Services were maintained during this period through the use of on-line broadcasts of Sunday Worship and evening devotions. For large parts of the year we were not able to open our buildings to visitors with consequent impact on income. In 2020 the charity took the decision, as insufficient internal or external funding could be identified, to make its Children and Youth Worker role redundant. This was a very difficult decision and the post ended in February 2021. The reopening of the church following the end of lockdowns has been accompanied by a reduction in the numbers attending Sunday worship. A priority for St Andrew's is to encourage people, especially families, to return to worship as well as exploring additional ways to promote worship outside of Sunday mornings.

Income

Giving from members was broadly maintained in line with giving received in 2020. A successful financial appeal was carried out in February 2021 which resulted in promises of £3,060 in increased regular giving but also £6,425 in one off gifts associated with general work to update the fabric and facilities in the church. Income from room rental was significantly reduced from £31,324 in 2019 and £14,807 in 2020 to £9,302 in 2021. St Andrew's benefited from the Government's furlough scheme receiving £1,450 in relation to the Church Administrator role. A claim was made to the Church's insurers under the loss of business section of our insurance policy and an interim payment of £12,000 was received in 2021. In addition to the usual Gift Aid on regular giving the Church received a grant of £34,654 from the URC's Yorkshire Synod, £13,118.36 from the Listed Place of Worship Grant Scheme and the £12,000 insurance claim.

Expenditure

Ahead of the 2021 year the Trustees had agreed to take up the offer from the United Reformed Church (URC) nationally to benefit from a payment holiday with regard to the contributions to the URC's Mission and Ministry fund. This saved the charity £5,775 a month and these funds were used generally to restore reserves, as a result St Andrew's was in surplus on a monthly run rate through the year. Trustees however kept under review the actual underlying position which by year end resulted in an underlying surplus of £528.1 once the impact of a significant roof repair and associated grant funding was taken into account. The most significant issue of expenditure related to the project to repair two of the sections of the flat roof over the Church's outbuildings and meeting rooms. A total of £74,241 was spent on this scheme, including professional fees with a retained sum due in 2022. This has addressed a long standing issue of water leakage and internal damage to the church's secondary entrance, through which many visitors access our premises. Following the five year inspection of our buildings required by the URC then a number of investigations and assessments were conducted and work started on remedial work identified. Some costs reduced as a result of the closure of our buildings during lockdown, with some savings on heating costs and a significant saving in printing costs linked to moving publication of the monthly

Funds

Three deposit accounts held by the charity totalling £161,000 were closed during 2021 and the funds transferred to the General Fund in anticipation of costs associated with repairing the roof. These represented the remaining funds raised as part of the Welcome Project in the previous decade. Due to the Yorkshire Synod grant and the refund of VAT on the roof repair then £25,733 of the church's funds were used for the roof work. As at 31 December 2021 the balance of these former deposit account funds now held in

Reserves

As at 31 December 2021, the Charity had reserves of £235,736 in the General Fund, an amount in excess of the reserves policy requirement of one quarter's General Fund expenditure. In addition, £25,000 was held in Restricted Funds. Given that the bulk of this relates to the funds formerly held on deposit, which are provisionally identified for further repairs to the roof then the long term funding position for the church continues to be that increased giving will be needed from our members over the medium to long term.

Plans for Future Periods

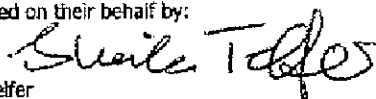
We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none.

Our aim is to be a successful centre in our community: to be a beacon of light in our neighbourhood and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on
and signed on their behalf by:

23 March 2022

Sheila Telfer
Church Secretary



**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds General	Restricted Funds	TOTAL 2021	TOTAL 2020
	Note	£	£	£	£
INCOMING RESOURCES					
Voluntary Income	2	132,132	12,472	144,604	123,191
Activities for generating funds	3	38,389	59,654	98,043	23,285
Investment Income	4	216	0	216	1,647
Total incoming resources		<u>170,737</u>	<u>72,126</u>	<u>242,863</u>	<u>148,123</u>
RESOURCES EXPENDED					
Charitable activities:					
URC Ministry & Mission Fund	5	0	0	0	63,616
Ministerial costs	6	6,273	0	6,273	19,295
Costs of church activities	8	92,965	34,654	127,619	53,415
Staff costs	9	13,864	0	13,864	22,688
Grants payable and restricted donations passed on	10	0	12,475	12,475	10,331
Governance costs	11	5,559	0	5,559	12,301
Total resources expended		<u>118,661</u>	<u>47,129</u>	<u>165,790</u>	<u>181,646</u>
Net incoming resources before transfers		52,076	24,997	77,073	(33,523)
Gross transfers between funds		351	(351)	0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		<u>52,427</u>	<u>24,646</u>	<u>77,073</u>	<u>(33,523)</u>
Other recognised gains / (losses)					
Loss on disposal of fixed assets		(1,164)		(1,164)	
Gain on revaluation of fixed assets for the charity's own use				0	0
Gain on revaluation of investment assets				0	0
Net movement in funds		<u>51,263</u>	<u>24,646</u>	<u>75,909</u>	<u>(33,523)</u>
Total funds b/fwd 1 January 2021		1,364,005	584	1,364,589	1,398,113
Total funds c/fwd 31 December 2021		<u>£ 1,415,268</u>	<u>£ 25,230</u>	<u>£ 1,440,498</u>	<u>£ 1,364,589</u>

(Note 19)

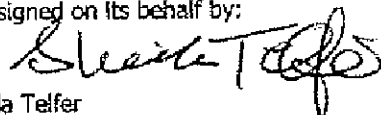
The notes on pages 6 to 10 form part of these financial statements

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS					
Tangible assets	14	£ 1,173,320	64	1,173,384	1,171,282
CURRENT ASSETS					
Debtors	15	18,390	2,013	20,403	18,155
Bank and cash balances	12	227,158	34,544	261,702	191,049
		£ 245,548	36,557	282,105	209,204
CURRENT LIABILITIES					
Creditors payable within one year	16	£ 3,600	11,391	14,991	15,897
NET CURRENT ASSETS		241,948	25,166	267,114	193,307
TOTAL ASSETS LESS CURRENT LIABILITIES		£ 1,415,268	25,230	1,440,498	1,364,589
Creditors payable after one year	17			0	0
TOTAL NET ASSETS		£ 1,415,268	£ 25,230	£ 1,440,498	£ 1,364,589
THE FUNDS OF THE CHARITY					
Unrestricted income funds:	18-20				
General		1,415,268		1,415,268	1,364,005
Restricted income funds:		0	25,230	25,230	584
		£ 1,415,268	£ 25,230	£ 1,440,498	£ 1,364,589

APPROVED by the Elders Meeting held on
and signed on its behalf by:



Sheila Telfer
Church Secretary



Colin McIlwain
Church Treasurer

23 March

2022

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted for the current year, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives. Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established. The church currently has no endowment funds.

1c Incoming Resources

Recognition of incoming resources : These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations: Grants and donations are only included in the SoFA when the charity has unconditional entitlement to them.

Tax reclaims on donations and gifts: Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

1d Resources Expended and Liabilities

Resources Expended: Resources expended are recognised in the period to which they relate and include attributable VAT which cannot be recovered.

Liability recognition: Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

1e Tangible Fixed Assets

Freehold property: Freehold properties are held at best estimates of market value as set out in note 13.

Equipment: Equipment is held at cost less depreciation.

1f Taxation

As part of the United Reformed Church, the church was an excepted charity within the meaning of the Taxes Acts for the period covered by these accounts. From 23 April 2009 the church was a registered charity.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1g Church Organisations

The following church organisations coming under the authority of Elders' and Church Meetings hold cash or bank accounts which have not been consolidated into these financial statements, except to the extent of funds remitted to the Treasurer and recorded as donations from church organisations.

The accounts of these organisations have not been examined by the Church Treasurer.

RoCo

Parents/Carers and Toddlers

Badminton and Table Tennis Groups

Flower Fund

Youth Club

Uniformed Youth Organisations

Social Committee

Bridge Clubs

Bowls

Servery Fund

Catering Group

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds General £	Restricted Funds £	Total 2021 £	Total 2020 £
2 VOLUNTARY INCOME				
Every Person Challenge Receipts				
Direct to bank	92,148		92,148	85,559
Gift aid tax recoverable	19,446		19,446	18,260
Weekly cash offerings	312		312	450
Weekly envelopes	0		0	45
Bequests	0		0	0
Special Collections				0
1% appeal		10,098	10,098	8,428
Gift aid tax recoverable		1,914	1,914	1,944
Other collections	0	460	460	0
Other Ordinary Income				
Donations from individuals and others	6,407		6,407	2,770
Donations from church organisations	1,779		1,778	5,100
Publications and magazine	20		20	540
Insurance receipt re loss of income	12,000		12,000	
Sundry Income	20		20	95
	<u>£ 132,132</u>	<u>£ 12,472</u>	<u>£ 144,603</u>	<u>£ 123,191</u>
3 ACTIVITIES FOR GENERATING FUNDS				
Property rent and room lettings	20,224		20,222	15,233
Wedding and funeral fees (net)	527		527	75
Net income (cost) from church events	478	0	478	(1,711)
Grants	17,160	59,654	76,814	9,688
	<u>£ 38,389</u>	<u>£ 59,654</u>	<u>£ 98,041</u>	<u>£ 23,285</u>
4 INVESTMENT INCOME				
Deposit account and other interest	216		216	1,647
	<u>£ 216</u>	<u>£ 0</u>	<u>£ 216</u>	<u>£ 1,647</u>
5 MINISTRY & MISSION FUND				
Ministry & mission fund			0	63,616
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 63,616</u>
<p>The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the church. This is provided through the Ministry & Mission Fund contributions from churches. The amount of St Andrew's contribution is determined by the Yorkshire Synod, based on membership numbers and ministry received.</p>				
6 MINISTERIAL COSTS				
Minister's expenses	1,909		1,909	1,504
Pulpit supply and organist fees	20		20	112
Manse council tax & water rates	3,808		3,808	3,353
Manse maintenance costs	536		536	14,326
	<u>£ 6,273</u>	<u>£ 0</u>	<u>£ 6,273</u>	<u>£ 19,295</u>
7 TRANSACTIONS WITH RELATED PARTIES				

The Act requires the disclosure of remuneration paid to any trustee of the charity. The only trustee to receive any remuneration was Revd. Tim Lowe. Remuneration was paid as follows: Stipend £29,334 (£27,600: 2020) - paid centrally by the United Reformed Church; Pension contributions £6,058 (£6,058: 2020) - paid centrally by the United Reformed Church; Car allowance £1,200 (£1,200: 2020) - funded by St Andrews. In addition housing and associated costs were provided. The minister also received fees in connection with some weddings and funerals.

One of the two Authorised persons who act as Registrars for weddings is an Elder, to whom fees are passed on by the church from couples married in church.

Elders receive no expenses for attendance at meetings, but may be reimbursed for goods or services purchased on behalf of the Church.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds General £	Restricted Funds £	Total 2021 £	Total 2020 £
8 COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	10,748		10,748	10,470
Buildings and garden maintenance	47,886	34,654	82,540	7,279
Equipment purchases expensed	0		0	469
Cleaning, hygiene & caretaking	7,618		7,618	9,729
Telephone, water, gas & electricity	16,605		16,605	11,844
Servery and catering costs	381		381	393
General administration & sundries	1,096		1,096	111
Subscriptions and memberships	3,250		3,250	1,333
Licensing	1,039		1,039	1,564
Worship flowers and materials			0	6
Partnership (net)	0		0	867
	<u>£ 88,623</u>	<u>£ 34,654</u>	<u>£ 123,277</u>	<u>£ 44,065</u>
Teaching costs:				
Worship, Christian education & youth work	770		770	148
	<u>£ 770</u>	<u>£ 0</u>	<u>£ 770</u>	<u>£ 148</u>
Communications:				
Printing, postage, photocopying and stationery	941		941	1,745
	<u>£ 941</u>	<u>£ 0</u>	<u>£ 941</u>	<u>£ 1,745</u>
Other programmes:				
Outreach and Pastoral	0		0	30
Time for God Volunteer	0		0	701
Youth Worker projects and expenses (net)	81		81	702
	<u>£ 81</u>	<u>£ 0</u>	<u>£ 81</u>	<u>£ 1,433</u>
Bank charges and interest :				
Bank charges	0		0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>
Other expenses:				
Depreciation	1,599		1,599	1,459
Maintenance of let property	951		951	3,555
	<u>£ 2,550</u>	<u>£ 0</u>	<u>£ 2,550</u>	<u>£ 5,014</u>
Total costs of church activities	<u>£ 92,965</u>	<u>£ 34,654</u>	<u>£ 127,619</u>	<u>£ 53,415</u>
9 PAID EMPLOYEES				
Staff costs				
Gross wages, salaries, and benefits in kind	13,864		13,864	22,688
	<u>£ 13,864</u>	<u>£ 0</u>	<u>£ 13,864</u>	<u>£ 22,688</u>
Average number of full time equivalent employees in the year	0.5			
The employment of the Children and Family Worker ceased on 15 February 2021.				
The Church Administrator was employed on a half-time basis throughout the year.				
10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON				
1% Appeal		12,015	12,015	10,281
Donations made and other collections passed on		460	460	50
	<u>£ 0</u>	<u>£ 12,475</u>	<u>£ 12,475</u>	<u>£ 10,331</u>
11 GOVERNANCE COSTS				
Training	40		40	84
Independent Examiner & Other Prof. Fees	5,519		5,519	12,217
	<u>£ 5,559</u>	<u>£ 0</u>	<u>£ 5,559</u>	<u>£ 12,301</u>
12 CASH FUNDS				
Cash funds held by the church are held in current accounts, at Virgin Money.				

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2021, which are set out on pages 2 to 10.

Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(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 church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 material matters have come to my attention;

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

- to prepare accounts which accord with the accounting records and 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 the accounts to be reached.



Craig Williamson
White Rose Accounting for Charities
Date

12/5/2022

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1129283

Accounts

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2020

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ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2020

Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2020.

St Andrew's Roundhay URC was an exempted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

Structure, Governance and Management

The Charity is governed through the Trustees and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church Meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2020 the following were trustees throughout the period: Rosie Blackmore, John Burgess, Jan Douthwaite, David Figures, Helen Hartley, Mark Grant, Alex Jowitt, Karen Lamb, Lisa Large, Rev Tim Lowe, Colin McIlwain, Jane Murray, Nsubisi Mwakasungura, Michael Payne, Brenda Porter, David Robinson, Sheila Telfer, Elaine Weston.

Catherine Henderson resigned as a trustee in January 2020.

The AGM was canceled in 2020 due to the COVID19 pandemic and no elections were held for new trustees. As a result the following agreed to remain as trustees between 1 July 2020 and 31 December 2020, who otherwise would have retired at the end of their second consecutive term: Brenda Porter and Michael Payne. Brenda Porter did retire in December 2020.

The following were trustees for the period 1 December 2020 to 31 December 2020 having previously been elected as trustees of the charity and were co-opted as current trustees to help provide temporary cover in the absence of elections in 2020: Eileen Belverstone, Sheena Dudley, Carol Feam and Jill Marston.

The trustees at the time of consideration and signing of the Trustees Report in April 2021 were: Eileen Belverstone, Rosie Blackmore, John Burgess, Sheena Dudley, Jan Douthwaite, Carol Feam, David Figures, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Lisa Large, Rev Tim Lowe, Jill Marston, Colin McIlwain, Jane Murray, Nsubisi Mwakasungura, Michael Payne, David Robinson, Sheila Telfer, Elaine Weston.

During the year ended 31 December 2020 Colin McIlwain was Church Treasurer, assisted by: Shona Parker (Deputy Treasurer) and a finance team of: Max Dudley, Michael Payne and David Robinson. Antony Brocklin was Covenant Secretary from 1 January 2020 to 31 March 2020. Pam Clark was Covenant Secretary from 1 April 2020 to 31 December 2020.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2020

Aims of the charity

APP The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

St Andrew's mission statement is -- The people of St Andrew's seek to tell and explore the stories of Jesus Christ and celebrate and share the love of God.

The main activities undertaken in the year to further the Charity's purposes for the public benefit include:

- the provision of public worship
- pastoral care and support for church members and those in the Roundhay community
- baptisms, weddings and funerals
- a venue for meetings of youth and community organisations

Objectives, activities, achievements and performance

The Charity seeks to be a welcoming place and a place of nurture and support for the members and adherents of our congregation, particularly in times of pastoral need.

The Charity seeks to be a welcoming place and provider of enabling facilities for many youth groups, unformed and non-unformed, and all age community groups, including common interest groups such as the Bridge Clubs, the Drama groups and WREA. Specifically we seek to encourage new visitors to our premises and new participants in our services from the local community. Please see fuller detail in our publication, "St Andrew's Life" and on our website www.standrews.ac

During 2020 formal membership was 154 (159 in 2019). No weddings were conducted at St Andrew's during the year and there was one infant baptism, one believer's baptisms and no infant blessings/thanksgivings/dedications. There were two funerals.

In addition, until COVID19 regulations required the church to close our buildings some 700 to 800 members of the local community visited our premises each week in connection with the various clubs for all ages, functions and activities held there.

Throughout the year, Mrs Beverley Gilbert was employed as part time Children and Families Worker. Ms Freya Jackson was employed as part time Church Administrator from March 2020. Mr Ryan Lawrence was a Time for God volunteer from 1 January to 19 March 2020.

The COVID19 pandemic has impacted considerably on the work of the charity. Prior to national and regional lockdowns, in January 2020 St Andrew's once again hosted homeless asylum seekers for a week as part of the WYDAH scheme, providing meals, hospitality and sleeping accommodation in the sanctuary. Links with our German partner churches in Frankfurt and Bensburg were maintained although visits have had to be postponed indefinitely. Work on strategy and vision was inevitably slowed because of the pandemic but Elders quickly set up a Covid response group to co-ordinate worship, pastoral, safety and communication responses. A new Finance and Building Projects group was set up, including to look at grant opportunities, and remedial work on the buildings was put in place while they were empty.

Before lockdown the FebFest weekend music festival was a great success with all ages. There was another weekend festival in March, Celebrating Women, when the Lord Mayor of Leeds opened the Saturday proceedings. Other festivals were postponed but the Festivals planning group worked hard to decorate the outside of the building for Easter and Christmas helping to forge links with the community. Online services and evening worship and other worship activities (eg prayer groups and bible study, weeknight reflections) were set up and well attended. Two outdoor services were held during Advent. A Chat Wheel was devised to help keep in touch with members during this period.

Statement of trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and Statements of Recommended Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Financial Review

The COVID19 pandemic has had a negative impact on the finances of the church and has also required revisions to the 2021 budget, which had been agreed in January 2020 by Church Meeting. Regular giving from members remained steady compared with that received in 2019, which was significant given the wider economic impacts of the pandemic. However there were substantial reductions in room rental income, due to the closure of our buildings, as well as from other external sources. The closure of the church during lockdowns impacted on income received at church services and meant there were no weddings or baptisms, which generate revenue. Costs were incurred relating to the design and management of the project to renew the roof at the main entrance to the rear of the church's buildings. Carrying out these repairs had been planned for 2020 but was delayed due to the pandemic.

Expenditure

Expenditure reduced from £217,772 in 2019 to £181,646 however income also reduced from £176,831 to £148,123 in the same period. The trustees reviewed the position throughout 2020 with a view to achieve a balanced budget in future years. In October 2020 a decision was taken to initiate a process to make the charity's Youth and Children role redundant early in 2021, to achieve future recurring savings and as the external grants previously obtained to fund this role had stopped. The church's Time for God volunteer returned to the USA when the programme was suspended in March 2020. Trustees agreed to retain architects to develop proposals for essential repairs to the roof of the church's main entrance and associated areas. This incurred fees in 2020 and the trustees having approved the engagement of architects for the re-roofing project agreed to obtain quotations for the work, due to be received in February 2021. The scope of the project will be confirmed in the light of quotations and resources available to the charity. There was an unexpected replacement needed for the boiler of the church's manse. Contributions to the URC Ministry and Mission Fund were stable. The Yorkshire Synod did not require a levy in 2020 but the church continued to support a Leeds-wide Mission and Care post. The church continued to employ a part time administrator, with a new appointment made to the post in March 2020. The hours for this role were reduced during the year in light of the pandemic. The alignment of the formerly separate accounting for Youth and Children and the General Fund was completed in the year.

Reserves

As at 31 December 2020, the Charity had cash reserves of £182,878 in the General Fund which continued to be in excess of the church's reserves policy requirement of one quarter's General Fund expenditure. However these reserves reduced during 2020, impacted by the pandemic and a decrease in income compared to 2019. In addition the charity would wish to fund some redevelopment of its premises from reserves. The long term funding position remains the same as in recent years in that new grant and other sources of long term funding will need to be found in addition to the annual financial challenge to the congregation.

Plans for Future Periods

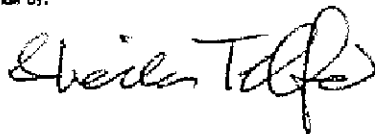
We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none. During the pandemic our outreach has included the use of social media, a Chat Wheel to keep in contact with members and making our services available on the internet.

As we faced the pandemic our aim continued to be a successful centre in our community: to be a beacon of light in our neighbourhood as it recovers from the pandemic and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on
and signed on their behalf by:

21st April 2021

Sheila Telfer
Church Secretary



STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES					
Voluntary Income	2	112,819	10,372	123,191	144,180
Activities for generating funds	3	23,285	0	23,285	30,476
Investment Income	4	1,647	0	1,647	2,175
Total incoming resources		<u>137,751</u>	<u>10,372</u>	<u>148,123</u>	<u>176,831</u>
RESOURCES EXPENDED					
Charitable activities:					
URC Ministry & Mission Fund	5	63,616	0	63,616	69,276
Ministerial costs	6	19,295	0	19,295	12,336
Costs of church activities	8	53,415	0	53,415	89,033
Staff costs	9	22,688	0	22,688	25,650
Grants payable and restricted donations passed on	10	50	10,281	10,331	15,562
Governance costs	11	12,301	0	12,301	5,915
Total resources expended		<u>171,365</u>	<u>10,281</u>	<u>181,646</u>	<u>217,772</u>
Net incoming resources before transfers		(33,614)	91	(33,523)	(40,941)
Gross transfers between funds				0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		<u>(33,614)</u>	<u>91</u>	<u>(33,523)</u>	<u>(40,941)</u>
Other recognised gains / (losses)					
Gain on revaluation of fixed assets for the charity's own use				0	0
Gain on revaluation of investment assets				0	0
Net movement in funds		<u>(33,614)</u>	<u>91</u>	<u>(33,523)</u>	<u>(40,941)</u>
Total funds b/fwd 1 January 2020		1,397,620	493	1,398,113	1,428,180
Prior year adjustment					10,875
Total funds c/fwd 31 December 2020		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>

(Note 19)

The notes on pages 8 to 10 form part of these financial statements

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS					
Tangible assets	14	1,171,186	96	1,171,282	1,172,741
CURRENT ASSETS					
Debtors	15	15,755	2,400	18,155	15,428
Bank and cash balances	12	182,878	8,171	191,049	222,112
		<u>198,633</u>	<u>10,571</u>	<u>209,204</u>	<u>237,540</u>
CURRENT LIABILITIES					
Creditors payable within one year	16	5,814	10,083	15,897	12,168
NET CURRENT ASSETS		<u>192,819</u>	<u>488</u>	<u>193,307</u>	<u>225,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,364,005	584	1,364,589	1,398,113
Creditors payable after one year	17	0	0	0	0
TOTAL NET ASSETS		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>
THE FUNDS OF THE CHARITY	18-20				
Unrestricted income funds:					
General		1,364,005		1,364,005	1,397,620
Restricted income funds:			584	584	493
Total		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>

APPROVED by the Elders Meeting held on
and signed on its behalf by:

21st April 2021

Sheila Telfer
Church Secretary



Colin McIlwain
Church Treasurer



NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13 FREEHOLD PROPERTY

Freehold property retained for the charity's own use comprises the church, its halls, and the manse at 14 The View, Roundhay. Freehold investment property comprises the residential property at 52 North Park Grove, Roundhay. 14 The View and 52 North Park Grove, Roundhay are shown in the accounts at the Trustees' estimate of market values at December 2016. It was not considered necessary to update the valuation at 31 December 2020.

Title to the church's property assets is held by The Yorkshire Congregational Union Inc, subject to trusts set out in the schedules to the United Reformed Church Act 1972.

The church was valued by Walker Singleton, Chartered Surveyors in 2004 as a wholly ecclesiastical premises. In view of the fact that no change of use is anticipated in the foreseeable future, the Trustees do not consider that the expense of updating the 2004 valuation is justified.

	Unrestricted Funds General £	Restricted Funds £	Total 2020 £	Total 2019 £
Freehold property retained for the charity's own use:				
Church	400,000		400,000	400,000
14 The View, Roundhay	520,000		520,000	520,000
	<u>£ 920,000</u>	<u>£ 0</u>	<u>£ 920,000</u>	<u>£ 920,000</u>
Investment property:				
52 North Park Grove, Roundhay	243,350		243,350	243,350
	<u>£ 243,350</u>	<u>£ 0</u>	<u>£ 243,350</u>	<u>£ 243,350</u>
Total	<u>£ 1,163,350</u>	<u>£ 0</u>	<u>£ 1,163,350</u>	<u>£ 1,163,350</u>

The insurance value of the church properties are as follows

Church	£ 11,779,767	£ 11,112,987
14 The View, Roundhay	£ 714,115	£ 687,111
52 North Park Grove, Roundhay	£ 334,462	£ 321,814
	<u>£ 12,828,344</u>	<u>£ 12,121,912</u>

None of the properties is subject to any mortgage or charge.

14 TANGIBLE ASSETS

	Freehold property £	Fixtures & Equipment £	Total 2020 £	Total 2019 £
<u>Cost or Valuation</u>				
At 1 January 2020	1,163,350	83,106	1,246,456	1,243,122
Additions	0		0	3,334
Revaluation	0		0	0
Disposals	0		0	0
At 31 December 2020	<u>£ 1,163,350</u>	<u>£ 83,106</u>	<u>£ 1,246,456</u>	<u>£ 1,246,456</u>
<u>Depreciation</u>				
At 1 January 2020	<u>1,163,350</u>	73,715	73,715	72,256
Disposals			0	0
Charge for year	0	1,459	1,459	1,459
At 31 December 2020	<u>£ 1,163,350</u>	<u>£ 75,174</u>	<u>£ 75,174</u>	<u>£ 73,715</u>
<u>Net Book Value</u>				
1 January 2020	1,163,350	9,391	1,171,282	1,172,741
31 December 2020	<u>£ 1,163,350</u>	<u>£ 7,932</u>	<u>£ 1,171,282</u>	<u>£ 1,172,741</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15 DEBTORS AND PREPAYMENTS

	Unrestricted General	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Gift Aid Tax	4,310	1,900	6,210	6,494
Debtors and prepayments	11,445	500	11,945	8,934
	<u>£ 15,755</u>	<u>£ 2,400</u>	<u>£ 18,155</u>	<u>£ 15,428</u>

16 CREDITORS AND ACCRUALS

Special collections payable		10,083	10,083	3,050
Creditors and accruals	5,814		5,814	9,118
	<u>£ 5,814</u>	<u>£ 10,083</u>	<u>£ 15,897</u>	<u>£ 12,168</u>

17 CREDITORS PAYABLE AFTER ONE YEAR

Bank loans	0	0	0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

18 FUNDS

The church accounts include **Restricted Funds**, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

Special Collections: This fund represents monies received, including gift aid, specifically given to be donated to charities.

Youth Worker / Children and Families Worker Project: This fund represents donations and grants received for this purpose, less accumulated expenditure.

19 MOVEMENTS OF MAJOR FUNDS

	General Fund	Restricted Funds		Total
		Special Collections	Youth and Families	
	£	£	£	£
Fund balances brought forward	1,397,620	£ 493		1,398,113
Incoming resources	137,751	10,372		148,123
Resources expended	(171,366)	(10,281)		(181,647)
Transfers				
Other recognised gains / (losses)				0
	<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 0</u>	<u>£ 1,364,589</u>

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	1,171,186	96	1,171,282
Net current assets	192,819	488	193,307
Total net assets	<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2020, which are set out on pages 2 to 8.

Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(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 church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 material matters have come to my attention;

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

- to prepare accounts which accord with the accounting records and 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 the accounts to be reached.



Craig Williamson
White Rose Accounting for Charities
Date