

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2022

CONTENTS

	Page
Trustees' Report	1
Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6
Independent examiner's report	11

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.

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.

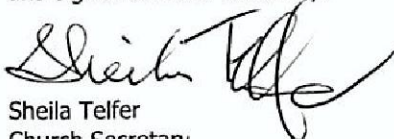
Plans for Future Periods

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
		258,821	25,225	284,046	267,114
NET CURRENT ASSETS					
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					
Unrestricted income funds:	18-20				
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

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>
<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	1,991		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>
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 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 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>£</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>£</u>	<u>£ 243,350</u>	<u>£ 243,350</u>
Total	<u>£ 1,163,350</u>	<u>£</u>	<u>£ 1,163,350</u>	<u>£ 1,163,350</u>

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