

**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	£	£	£	£	£
<b>INCOMING RESOURCES</b>						
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
<b>Total incoming resources</b>		<u>168,700</u>	<u>13,681</u>		<u>182,381</u>	<u>197,940</u>
<b>RESOURCES EXPENDED</b>						
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
<b>Total resources expended</b>		<u>166,102</u>	<u>13,731</u>		<u>179,833</u>	<u>177,783</u>
<b>Net incoming resources before transfers</b>		2,598	(50)		2,548	20,157
<b>Gross transfers between funds</b>		(29,931)		29,931	0	0
<b>Net incoming / (outgoing) resources before other recognised gains / (losses)</b>		<u>(27,333)</u>	<u>(50)</u>	<u>29,931</u>	<u>2,548</u>	<u>20,157</u>
<b>Other recognised gains / (losses)</b>						
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
<b>Net movement in funds</b>		<u>57,117</u>	<u>(50)</u>	<u>29,931</u>	<u>86,998</u>	<u>20,065</u>
<b>Total funds b/fwd 1 January 2023</b>		1,435,338	25,225	0	1,460,563	1,440,498
<b>Total funds c/fwd 31 December 2023</b>		<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 £
<b>FIXED ASSETS</b>						
Tangible assets	14	1,259,654	0	0	1,259,654	1,176,517
<b>CURRENT ASSETS</b>						
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
<b>CURRENT LIABILITIES</b>						
Creditors payable within one year	16	5,802		13,260	19,062	24,791
<b>NET CURRENT ASSETS</b>		232,801	29,931	25,175	287,907	284,046
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,492,455	29,931	25,175	1,547,561	1,460,563
Creditors payable after one year	17				0	0
<b>TOTAL NET ASSETS</b>		1,492,455	29,931	25,175	1,547,561	1,460,563
<b>THE FUNDS OF THE CHARITY</b>						
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

*Jane Bunyan*  
*Shona Parker*

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 £
<b>2 VOLUNTARY INCOME</b>					
<b>Every Person Challenge Receipts</b>					
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
<b>Special Collections</b>					
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
<b>Other Ordinary Income</b>					
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 loss 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>
<b>3 ACTIVITIES FOR GENERATING FUNDS</b>					
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>
<b>4 INVESTMENT INCOME</b>					
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>
<b>5 MINISTRY &amp; MISSION FUND</b>					
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 &amp; 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>					
<b>6 MINISTERIAL COSTS</b>					
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>
<b>7 TRANSACTIONS WITH RELATED PARTIES</b>					
<p>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.</p>					

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

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>8 COSTS OF CHURCH ACTIVITIES</b>					
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>
<b>9 PAID EMPLOYEES</b>					
<b>Staff costs</b>					
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.					
<b>10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON</b>					
1% Appeal		0	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>
<b>11 GOVERNANCE COSTS</b>					
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>

**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>				
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