

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 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**

		Unrestricted funds General	Restricted Funds	Designated Funds	TOTAL 2024	TOTAL 2023
	Note	£	£	£	£	£
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	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
		239,028	266,354	44,154	549,536	306,969
CURRENT LIABILITIES						
Creditors payable within one year	16	9,030	0	12,566	21,596	19,062
		229,998	266,354	31,588	527,940	287,907
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		1,161,159	266,354	25,175	1,459,101	1,547,561
THE FUNDS OF THE CHARITY						
Unrestricted income funds:	18-20					
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
		1,176,864	266,354	15,883	1,459,101	1,547,561

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>
<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	1,366
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	0	0	13,457	13,457	12,535
Donations made and other collections passed on	0	0	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	0	231
Legal Fees	7,804	0	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,687</u>
	<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 Funds	Designated Funds	Restricted Funds Grants	Total
	£	£	£	£
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