

SOUTHERNHAY UNITED REFORMED CHURCH

Registered Charity No 1130547

FINANCIAL REPORT

2023

Index

Report of Independent Examination

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Southernhay URC Trustees at 31. 12. 23

Diane Burch, Juliet Campling, Alastair Logan, Wendy Milne, John Scarfe, John Thorndyke (Until March 2022)

Treasurer's Report

The total income for 2023 is slightly greater than in 2022, with freewill giving & lettings slightly increased from 2022.

Expenditure is significantly reduced in 2023 as no major repairs or renovations were undertaken in 2023.

Looking ahead we can expect a significant increase in costs of energy.

Dick Gray

13th March 2024

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

**SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FUNDS

2022		2023			
TOTAL		General	Designated	Restricted	TOTAL
£		£	£	£	£
72,228	TOTAL INCOMING RESOURCES (see page 3)	77,949	-	1,303	79,252
92,847	TOTAL RESOURCES EXPENDED (see page 4)	76,923	-	1,262	78,185
- 20,619	Surplus/Deficit for the year	1,027	-	41	1,068
83,801	TOTAL CHURCH FUNDS B/FWD (see page 5)	57,422	3,219	2,540	63,181
63,182	TOTAL CHURCH FUNDS C/FWD	58,449	3,219	2,581	64,249
4,601	Special Category Ministry Account (see notes on page 2)	4,601			4,601
67,783	TOTAL FUNDS HELD	63,050	3,219	2,581	68,850

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

BALANCE SHEET AS AT 31ST DECEMBER 2023

2022 £			2023 £
		DEPOSITS	
149		COIF Deposit Account	156
51,874		COIF Ethical Investment Fund	58,793
5,266		NatWest Reserve Account	7,660
500		NatWest Current Account	500
-		URC SW Synod deposit	1,743
- 6		Outstanding payment	-
10,000		Outstanding credit	
	67,783		68,851
		FUNDS AND RESERVES	
		General Purpose	
57,422		Accumulated Fund	58,449
	57,422		58,449
		Designated Buildings Funds	
3,219		Buildings Fund	3,219
	3,219		3,219
		Restricted Funds	
2,347		Healing Fund (Noblet)	2,347
193		Special Causes	234
	2,540		2,581
	63,181	TOTAL CHURCH FUNDS	64,249
4,601		Special Category Ministry Account (see note b)	4,601
	4,601		4,601
	67,783	TOTAL FUNDS HELD	68,851

NOTES

The Special Category Ministry Fund is a restricted fund completely separate from the funds of the Church. It is currently in abeyance as there is no one in post.

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

2022		General	Designated	Restricted	TOTAL	2023
£	£	£	£	£	£	£
	A. INCOMING RESOURCES					
	1. OFFERINGS					
14,702	Monthly Standing Orders	15,712			15,712	
1,229	Weekly Envelopes	-			-	
1,841	Loose	2,791			2,791	
1,263	Other Donations by Members & Friends	1,621			1,621	
3,973	Gift Aid claimed on the above	4,407			4,407	
	23,007					24,530
	2. DESIGNATED & RESTRICTED INCOME					
-	Buildings Fund		-		-	
400	Contact Centre Reserve		-		-	
-	Healing Fund		-		-	
821	Special Causes (Collected)			1,303	1,303	
73	Gift Aid to Special Causes			-	-	
	1,294					1,303
	3. USE OF BUILDINGS					
16,119	Standard Lettings (net)	18,808			18,808	
892	Contact Centre (net)	-			-	
1,700	Church Groups	1,700			1,700	
50	Other Users	195			195	
639	Coffee Concerts	916			916	
11,616	Ground Rent (Berkeley House - net)	9,100			9,100	
	31,016					30,719
	4. WEDDINGS & FUNERALS					
-	Fees	970			970	
-	Offerings at Weddings & Funerals	-			-	
	-					970
	5 OTHER INCOME					
-	Legacies, etc	-			-	
-	Cash Box (inc People & News)	-			-	
277	Refunds	-			-	
-	Sundry Receipts	-			-	
-	Manse Council Tax and Water Rate	-			-	
7,038	Manse Rent	8,660			8,660	
220	ECC Chaplaincy (net)	200			200	
433	Miscellaneous income	351			351	
8,903	Grants	3,755			3,755	
-	COIF Investment Gain	6,919			6,919	
40	Interest	103			103	
	Interest of URC SW Synod deposit	68			68	
	Adjustment to include Synod funds	1,675			1,675	
	16,911					21,730
72,228	TOTAL INCOMING RESOURCES	77,949	-	1,303	79,252	

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

2022		Footnotes	General	Designated	Restricted	TOTAL	2023
£	£		£	£	£	£	£
B RESOURCES EXPENDED							
1 CHURCH EXPENSES							
29,427			27,613			27,613	
-		1	14			14	
108			408			408	
-			-			-	
-			-			-	
723			81			81	
-			497			497	
1,510			1,135			1,135	
1,107			1,100			1,100	
			245			245	
32,875							31,093
2 CHURCH & HALLS							
6,506		5	7,457			7,457	
3,049		2	6,502			6,502	
5,306		5	5,167			5,167	
412			710			710	
484		5	511			511	
-			158			158	
1,095		5	1,236			1,236	
6,189			6,559			6,559	
1,176		2	448			448	
13,690			5,522			5,522	
292		5	383			383	
38,199							34,653
3 MANSE							
5,671		2	6,459			6,459	
716			727			727	
234			1,014			1,014	
440			-			-	
7,061							8,200
4 OTHER GENERAL PURPOSE FUND							
408			196			196	
38			200			200	
-			318			318	
638			672			672	
414			10			10	
546			455			455	
334			777			777	
125		4	350			350	
-		4	-			-	
6,728			-			-	
2,031			-			-	
11,262							2,977
5 DESIGNATED/RESTRICTED FUNDS							
-		2	-			-	
2,539			-			-	
50			-			-	
860		4			1,262	1,262	
3,449							1,262
92,846			76,923	-	1,262		78,185

The footnotes refer to Synod designated 'Deductible' Items of Expenditure:

- | | |
|--|--|
| 1. Ministers' Car Costs (Total £0) | 2. Repairs & Decorations (Total £2049) |
| 3. Capital Works & Projects (Total £0) | 4. Benevolent Gifts (Total £860) |
| 5. Expenses incurred in respect of Lettings (see page 3) | |
| (Total £12588 of which 45% claimed = £5665 representing 36% of total letting receipts of £13216) | |

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

MOVEMENT OF FUNDS FOR THE YEAR ENDED 31st DECEMBER 2023

	Balance 01.01.2023	Receipts 2023	Gift Aid 2023	Interest 2023	Payments 2023	Balance 31.12.2023
	£	£	£	£	£	£
General Purpose						
Accumulated Fund	57,422	73,372	4,407	171 -	76,923	58,449
Totals	57,422	73,372	4,407	171 -	76,923	58,449
Designated Buildings Funds						
Buildings Fund	3,219	-	-	-	-	3,219
Totals	3,219	-	-	-	-	3,219
Other Designated Funds						
Contact Centre Reserve	-	-	-	-	-	1
Totals	-	-	-	-	-	1
Restricted Funds						
Healing Fund (Noblet)	2,347	-	-	-	-	2,347
Special Causes	193	1,303	-	-	1,262	234
Totals	2,540	1,303	-	-	1,262	2,581
TOTALS FOR CHURCH FUNDS	63,181	74,675	4,407	171 -	78,185	64,248
Special Category Ministry Acc see note 1 on page 2	4,601		-	-		4,601
TOTALS HELD	67,782	74,675	4,407	171 -	78,185	68,849

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

DETAILS OF SPECIAL CAUSES FOR YEAR ENDED 31st DECEMBER 2023

	Balance 01.01.2023`	Collected 2023	Gift Aid 2023	Paid Out 2023	Balance 31.12.2023
	£	£	£	£	£
Commitment for Life	71	80	0	-75	76
Christian Aid	66	62	0	-62	66
St Petrocks (Coffee)	56	527	0	-488	95
DEC	0	151	0	-150	1
Ukraine	0	285	0	-285	0
Open Table	0	77	0	-77	0
Advent special	0	121	0	-125	-4
	193	1,303	0	-1,262	234

NOTES

1. Accounting Policies. These Annual Accounts for Southernhay Church aim to comply with the provisions of the Charities Act 1993. This Act was passed with the aim of bringing about greater openness and transparency in the financial affairs of all charities. The regulations prescribe certain rules, procedures, and format to ensure compliance, and these have been adopted here.

The Statement format is taken from the Charity Commissioners' Guidance literature and working definitions of the fund types as follows:

- (a) **General Purpose Funds** may be used for any legitimate activity of the church without constraint.
- (b) **Designated Funds** are funds which are held for the general purposes of the church but which have been separately 'designated' for specific purposes. They are funds which could be reallocated back into General Funds at any time if so decided by the Church Meeting.
- (c) **Restricted Funds** have specific purposes from which monies may not be diverted and may have been established by Legacy or Deed.

The Annual Accounts are prepared on a Receipts and Payments basis. Any material expenditure paid after the year end will be included by way of a note to the accounts (there is none for 2023).

2. Depreciation Policy. All new items of equipment procured are written off in the year of purchase. As a result such items are not part of the Fixed Assets of the church and depreciation does not apply.

3. Employees of the Local Church and their Remuneration. There are no employees; the Church contracts out caretaking to a self-employed operator.

4. Local Trustees' Expenses. No expenses were paid to any members of the Elders' Meeting or the Finance and Fabric Committee except in the form of direct reimbursement of sums actually incurred and paid on behalf of the church.

5. Insurance. Church and hall premises at Southernhay were insured in 2023 as follows:

Church Premises	£ 14,208,222
Contents	£ 323,505
Business Interruption	£ 300,000

Total	£ 14,831,727 (2022 £11,450,135)

The Cover for the manse at 6 Hill Close was:

Buildings and Contents of Common Parts	£425,895
Contents	£ 13,831

Total £ 439,726 (2022 £400,035)

6. Local Funds not under Church Control. The Treasurer is aware of the existence of small funds which fall within this category. Contributions are not received from the church nor are these funds subject to Church Meeting control. As a consequence, and with the agreement of the independent examiner, they have been excluded from the above Accounts.



Signed:

Date: 12/3/2024

Dick Gray, Church Treasurer

Southernhay United Reformed Church

Financial Statements for Year Ended 31st December 2023

I report on the financial statements of Southerhay URC for the year ended 31 December 2023.

Respective responsibilities

The church is responsible for the preparation of the financial statements and considers that the audit requirement of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

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



Ian Harrison

12th March 2024

Name and address of the Independent Examiner:

Ian Harrison
21 Barton Close
Exton
Exeter
EX3 0PE

SOUTHERNHAY UNITED REFORMED CHURCH

Registered Charity No 1130547

FINANCIAL REPORT

2023

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Diane Burch, Juliet Campling, Alastair Logan, Wendy Milne, John Scarfe, John Thorndyke (Until March 2022)

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Expenditure is significantly reduced in 2023 as no major repairs or renovations were undertaken in 2023.

Looking ahead we can expect a significant increase in costs of energy.

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13th March 2024

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

**SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FUNDS

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63,182	TOTAL CHURCH FUNDS C/FWD	58,449	3,219	2,581	64,249
4,601	Special Category Ministry Account (see notes on page 2)	4,601			4,601
67,783	TOTAL FUNDS HELD	63,050	3,219	2,581	68,850

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

BALANCE SHEET AS AT 31ST DECEMBER 2023

2022 £			2023 £
		DEPOSITS	
149		COIF Deposit Account	156
51,874		COIF Ethical Investment Fund	58,793
5,266		NatWest Reserve Account	7,660
500		NatWest Current Account	500
-		URC SW Synod deposit	1,743
- 6		Outstanding payment	-
10,000		Outstanding credit	
	67,783		68,851
		FUNDS AND RESERVES	
		General Purpose	
57,422		Accumulated Fund	58,449
	57,422		58,449
		Designated Buildings Funds	
3,219		Buildings Fund	3,219
	3,219		3,219
		Restricted Funds	
2,347		Healing Fund (Noblet)	2,347
193		Special Causes	234
	2,540		2,581
	63,181	TOTAL CHURCH FUNDS	64,249
4,601		Special Category Ministry Account (see note b)	4,601
	4,601		4,601
	67,783	TOTAL FUNDS HELD	68,851

NOTES

The Special Category Ministry Fund is a restricted fund completely separate from the funds of the Church. It is currently in abeyance as there is no one in post.

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

2022		General	Designated	Restricted	TOTAL	2023
£	£	£	£	£	£	£
A. INCOMING RESOURCES						
1. OFFERINGS						
14,702		Monthly Standing Orders	15,712		15,712	
1,229		Weekly Envelopes	-		-	
1,841		Loose	2,791		2,791	
1,263		Other Donations by Members & Friends	1,621		1,621	
3,973		Gift Aid claimed on the above	4,407		4,407	
	23,007					24,530
2. DESIGNATED & RESTRICTED INCOME						
-		Buildings Fund	-		-	
400		Contact Centre Reserve	-		-	
-		Healing Fund	-		-	
821		Special Causes (Collected)		1,303	1,303	
73		Gift Aid to Special Causes		-	-	
	1,294					1,303
3. USE OF BUILDINGS						
16,119		Standard Lettings (net)	18,808		18,808	
892		Contact Centre (net)	-		-	
1,700		Church Groups	1,700		1,700	
50		Other Users	195		195	
639		Coffee Concerts	916		916	
11,616		Ground Rent (Berkeley House - net)	9,100		9,100	
	31,016					30,719
4. WEDDINGS & FUNERALS						
-		Fees	970		970	
-		Offerings at Weddings & Funerals	-		-	
	-					970
5 OTHER INCOME						
-		Legacies, etc	-		-	
-		Cash Box (inc People & News)	-		-	
277		Refunds	-		-	
-		Sundry Receipts	-		-	
-		Manse Council Tax and Water Rate	-		-	
7,038		Manse Rent	8,660		8,660	
220		ECC Chaplaincy (net)	200		200	
433		Miscellaneous income	351		351	
8,903		Grants	3,755		3,755	
-		COIF Investment Gain	6,919		6,919	
40		Interest	103		103	
		Interest of URC SW Synod deposit	68		68	
		Adjustment to include Synod funds	1,675		1,675	
	16,911					21,730
72,228		TOTAL INCOMING RESOURCES	77,949	-	1,303	79,252

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

2022		Footnotes	General	Designated	Restricted	TOTAL	2023
£	£		£	£	£	£	£
	B						
	RESOURCES EXPENDED						
	1 CHURCH EXPENSES						
29,427	Ministry & Mission		27,613			27,613	
-	Travel Expenses	1	14			14	
108	Manse Telephone/Broadband		408			408	
-	Books		-			-	
-	Stationery		-			-	
723	Other Expenses (inc Laptop)		81			81	
-	Tax/NI		497			497	
1,510	Visiting Preachers		1,135			1,135	
1,107	Organists		1,100			1,100	
	Wedding fees		245			245	
32,875							31,093
	2 CHURCH & HALLS						
6,506	Caretaker	5	7,457			7,457	
3,049	Repairs and Maintenance	2	6,502			6,502	
5,306	Heat and light	5	5,167			5,167	
412	Water Charges		710			710	
484	Telephone and WiFi	5	511			511	
-	Lightning Conductor		158			158	
1,095	Fire extinguishers	5	1,236			1,236	
6,189	Insurance		6,559			6,559	
1,176	Organ and Piano Repairs	2	448			448	
13,690	Equipment		5,522			5,522	
292	Cleaning materials	5	383			383	
38,199							34,653
	3 MANSE						
5,671	Repairs	2	6,459			6,459	
716	Insurance		727			727	
234	Council Tax and Water Charges		1,014			1,014	
440	Gas and Electricity Charges		-			-	
7,061							8,200
	4 OTHER GENERAL PURPOSE FUND						
408	Resources		196			196	
38	Flowers and Gifts		200			200	
-	Web Site		318			318	
638	Photocopying		672			672	
414	Refreshments		10			10	
546	Secretarial Expenses		455			455	
334	Subscriptions & Licences		777			777	
125	Donations	4	350			350	
-	ECC Chaplaincy	4	-			-	
6,728	COIF Investment loss		-			-	
2,031	Rent review		-			-	
11,262							2,977
	5 DESIGNATED/RESTRICTED FUNDS						
-	Buildings Fund	2	-			-	
2,539	Contact Centre Reserve		-			-	
50	Healing Fund		-			-	
860	Special Causes	4			1,262	1,262	
3,449							1,262
92,846	TOTAL EXPENDITURE		76,923	-	1,262		78,185

The footnotes refer to Synod designated 'Deductible' Items of Expenditure:

- | | |
|--|--|
| 1. Ministers' Car Costs (Total £0) | 2. Repairs & Decorations (Total £2049) |
| 3. Capital Works & Projects (Total £0) | 4. Benevolent Gifts (Total £860) |
| 5. Expenses incurred in respect of Lettings (see page 3) | |
| (Total £12588 of which 45% claimed = £5665 representing 36% of total letting receipts of £13216) | |

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

MOVEMENT OF FUNDS FOR THE YEAR ENDED 31st DECEMBER 2023

	Balance 01.01.2023	Receipts 2023	Gift Aid 2023	Interest 2023	Payments 2023	Balance 31.12.2023
	£	£	£	£	£	£
General Purpose						
Accumulated Fund	57,422	73,372	4,407	171 -	76,923	58,449
Totals	57,422	73,372	4,407	171 -	76,923	58,449
 Designated Buildings Funds						
Buildings Fund	3,219	-	-	-	-	3,219
Totals	3,219	-	-	-	-	3,219
 Other Designated Funds						
Contact Centre Reserve	-	-	-	-	-	1
Totals	-	-	-	-	-	1
 Restricted Funds						
Healing Fund (Noblet)	2,347	-	-	-	-	2,347
Special Causes	193	1,303	-	-	1,262	234
Totals	2,540	1,303	-	-	1,262	2,581
 TOTALS FOR CHURCH FUNDS	63,181	74,675	4,407	171 -	78,185	64,248
 Special Category Ministry Acc see note 1 on page 2	4,601		-	-		4,601
TOTALS HELD	67,782	74,675	4,407	171 -	78,185	68,849

SOUTHERNHAY UNITED REFORMED CHURCH, EXETER

DETAILS OF SPECIAL CAUSES FOR YEAR ENDED 31st DECEMBER 2023

	Balance 01.01.2023`	Collected 2023	Gift Aid 2023	Paid Out 2023	Balance 31.12.2023
	£	£	£	£	£
Commitment for Life	71	80	0	-75	76
Christian Aid	66	62	0	-62	66
St Petrocks (Coffee)	56	527	0	-488	95
DEC	0	151	0	-150	1
Ukraine	0	285	0	-285	0
Open Table	0	77	0	-77	0
Advent special	0	121	0	-125	-4
	193	1,303	0	-1,262	234

NOTES

1. Accounting Policies. These Annual Accounts for Southernhay Church aim to comply with the provisions of the Charities Act 1993. This Act was passed with the aim of bringing about greater openness and transparency in the financial affairs of all charities. The regulations prescribe certain rules, procedures, and format to ensure compliance, and these have been adopted here.

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Contents	£ 323,505
Business Interruption	£ 300,000

Total	£ 14,831,727 (2022 £11,450,135)

The Cover for the manse at 6 Hill Close was:

Buildings and Contents of Common Parts	£425,895
Contents	£ 13,831

Total £ 439,726 (2022 £400,035)

6. Local Funds not under Church Control. The Treasurer is aware of the existence of small funds which fall within this category. Contributions are not received from the church nor are these funds subject to Church Meeting control. As a consequence, and with the agreement of the independent examiner, they have been excluded from the above Accounts.



Signed:

Date: 12/3/2024

Dick Gray, Church Treasurer

Southernhay United Reformed Church

Financial Statements for Year Ended 31st December 2023

I report on the financial statements of Southerhay URC for the year ended 31 December 2023.

Respective responsibilities

The church is responsible for the preparation of the financial statements and considers that the audit requirement of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

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



Ian Harrison

12th March 2024

Name and address of the Independent Examiner:

Ian Harrison
21 Barton Close
Exton
Exeter
EX3 0PE

Southernhay United Reformed Church

Financial Statements for Year Ended 31st December 2023

I report on the financial statements of Southernhay URC for the year ended 31 December 2023.

Respective responsibilities

The church is responsible for the preparation of the financial statements and considers that the audit requirement of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

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



Ian Harrison

12th March 2024

Name and address of the Independent Examiner:

Ian Harrison
21 Barton Close
Exton
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