

LONDON STREET (BASINGSTOKE) UNITED REFORMED CHURCH CHARITY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2021

The Trustees of London Street (Basingstoke) United Reformed Church present their annual report and financial statement for the year ended 31st December 2021. The Trustees confirm that they comply with the requirements of the Charities Act 2011; the Charities (Accounts and Reports) Regulations 2008; and the Statement of Recommended Practice for Accounting by Charities 2019 as applicable to charities entitled to prepare accounts on the receipts and payments basis. The Trustees 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.

ADMINISTRATIVE INFORMATION

London Street United Reformed Church, situated at London Street, Basingstoke, Hants, RG21 7NU; is a local church of the United Reformed Church and is a member church of Wessex Synod of the Church. It was registered as a Charity (number 1130801) with the Charity Commission on 28 July 2009. We are known as London Street (Basingstoke) United Reformed Church and we take our structure, governance and management from the Scheme of Union of the URC which is set out in a document known as 'The Manual'. Our objective as a Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union. We achieve that through our activities and facilities offered to the community by our building.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1st January 2021 until the date this report was approved are:

Revd Kay Blackwell (Minister) (called to a new pastorate 31st August 2021)

Mr Owen Collins (Church Secretary)

Miss Karen Bell (Church Treasurer)

Mrs Wai Leng Ayland

Mrs Margaret Carrick Smith (from 1st January 2022)

Mrs Joyce Cook (from 1st January 2022)

Mrs Anne Davey (until 31st December 2021)

Mrs May Honeyball

Miss Alison Jamieson

Mr Ian McCloy (until 31st December 2021)

Mrs Jenny McCloy (from 1st January 2022)

Mrs Gill Miller (resigned 7th May 2021)

Mr Kengjise Moavu

Mr Tony Patterson (from 1st January 2022)

Mrs Carol Scott

Mr Ian Scott (until 31st December 2021)

Mrs Joy Williams

Mrs Sarah Williams (resigned 31st December 2021)

Mrs Jean Young (resigned 3rd November 2021)

Not all serving Elders underwent formal training in 2021 for their duties specifically as Trustees, other than to acquaint themselves with their responsibilities when required to do so, for example in connection with the safeguarding of children and vulnerable adults, and health

and safety generally. Those nominated to serve as Elders in future will be required to declare their intention to undertake such training as dictated by a recent directive from the General Assembly Executive.

The Church building and the manse at 6 Camberry Close, Basingstoke, Hants, RG21 3AG are vested in The United Reformed Church (Wessex) Trust Limited as trustees and held for the benefit of London Street United Reformed Church in accordance with the trusts applicable to URC properties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of London Street United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church and supplemented by the Constitution of London Street United Reformed Church. The governing document of the registered charity is a statement adopted by the Church Meeting on 20 May 2009.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of those members who are present) gives general guidance on the life and work of the Church.

The members of the Elders' Meeting are the minister in pastoral charge (if any) and up to 12 members of London Street United Reformed Church nominated and elected by the members of London Street United Reformed Church in Church Meeting; the Church Secretary and Church Treasurer are ex officio members of Elders' Meeting. Elders serve for 3 years, retire by rotation and are eligible for re-election. Elders may serve 2 consecutive periods and, thereafter, must wait 1 year before becoming eligible for re-election.

Elders' Meeting met on 12 occasions during 2021, 7 being conducted via Zoom video conferencing. For 9 months, a lot of time at Elders' Meeting was devoted to the pandemic and the impact on life at London Street United Reformed Church, and as restrictions were lifted how best to ease the transition to ensure we were all kept safe.

Church Meeting of London Street United Reformed Church met on 6 occasions during 2021, 3 being conducted via Zoom video conferencing. Our quorum for the year was set at 13, down from 14 for 2020.

The Basis of Union states the functions of Church Meeting and Elders' Meeting. The minister and the elders collectively share the duties and responsibilities outlined for the Elders' Meeting along with accepting the ultimate responsibility for directing the affairs of the Charity as laid down by the Charity Commission. The general control and management of the administration of the Charity is further exercised by representative Elders being members of the Church's four main committees:

- Finance – managing all the day to day financial responsibilities and the preparation of the accounts;
- Property – managing the maintenance of the Church and Manse (the Church building and the Manse are vested in The United Reformed Church (Wessex) Trust Limited as trustees and held for the benefit of London St. in accordance with the trusts applicable to URC properties);

- Children and Youth Work – instituting and overseeing the work with children and young people; and
- Mission – ensuring that the Church demonstrates its concern for the local community and the world.

Elders' Meeting received reports from the committees. These were then conveyed to Church Meeting.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, London Street United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

London Street United Reformed Church continued to hold public services of Christian worship for all ages on Sunday mornings throughout 2021. With the COVID-19 pandemic, the congregation was unable to worship in the church building until July 2021.

Throughout the year we continued to serve so many individuals and families within our local community by bringing in food from the supermarkets destined for land fill, sorting and distributing it to those in need. Working ecumenically, this project grew massively during 2021. Until July 2021 we also ran a Meals on Wheels with the support of local Baptist Church, preparing over 100 meals a week. The decision was made to stop this from the summer when the COVID restrictions eased.

As part of our ministry of discipleship, we also utilized some of the food by cooking it and serving it outside of the church during a lunch time for those in need. It has also provided an ideal opportunity to engage in conversation with customers and passers-by.

FINANCIAL REVIEW

During 2021 the regular offerings to the Church's General Fund, excluding freewill envelope, loose offerings and Gift Aid claimed, was similar to that of 2019. However only three months in person meant that giving on a Sunday morning was still down, some of this was a move from envelopes to BGC, and monies through the GASDS was down as we were not passing the offertory plate around. The Gift Aid for both 2021 and the previous year unclaimed due to a technical fault was claimed in 2021. With this, but less legacies and lower gift Sunday giving, meant that overall, the total voluntary income was around £1,200 up on 2020.

The building was slowly opened for lettings in September 2021, following the COVID pandemic lockdowns so this is still done to pre-lockdown numbers.

Our general costs reduced by around £7,000 against 2020. However these are expected to increase in 2021 with higher utility costs in particular.

Payment for the equipment for our new Audio-Visual system were paid for in 2021, although some donations towards this were received in 2021, the remaining is due in 2022, so the Fund Raising Restricted Fund is currently showing as a deficit. However, church meeting agreed that any monies short at the end of 2022 will be taken from the Buildings Reserve Fund.

With the closing of the Oasis Café during lockdown, and the opening of the community Hot Food Table it was decided that the fund names and splits no longer made sense, so these were closed at the end of 2020 and all monies moved to the new 'Community Café' funds. It is not possible to compare year on year at this time as the work now being done under the mission work of the 'community café' is very different and relies on donations towards the costs of the provisions rather than a purchase of food and drinks. The food provisions are generally donated through the Community Food Link, a charity that collects unwanted food from supermarkets, so most of the costs are in employment and in putting together of the food and drink items, such as packaging. Receipts are a lot lower, £10,511 in 2021 versus around £33,000 in 2020, however costs are also much lower, around £7,745 in 2021 versus £18,700 in 2020. The mission work of the Community Café could not continue without the support both financially and in time from other churches across Basingstoke.

The Trustees' policy is to retain six months expenditure as "free" reserves to cover future shortfalls in income or unexpected expense; for 2021 this was calculated to be £11,144.

This report was approved by the Trustees on the 26th October 2022 and is signed on their behalf by the following elders:

Mrs Wai Leng Ayland
Mrs Margaret Carrick Smith
Miss Alison Jamieson
Mrs Jenny McCloy
Mrs Carol Scott
Mrs Joy Williams

London Street United Reformed Church

End of Year Financial Statements

Year ending 2021

ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Accounting by Charities 2019 issued by the Charity Commission, and the United Reformed Church guidance.

London Street's financial statements are prepared using the receipts and payments basis.

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. There are no endowment funds included within these accounts.

1c Tangible Fixed Assets

Freehold property:

The Trustees of the church and manse buildings are the URC Wessex Synod Trust who hold them upon trust for purposes connected with London Street URC.

Expenditure incurred on the church and manse is written off in the year it is incurred.

Investment assets:

These are stated at mid-market values on the balance sheet date. Changes in valuation over the year are recognised in the Statement of Financial Activities.

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received. Donations under Gift Aid are recognised as income when the donation is received, the tax recovery is recognised as income when the claim from HMRC is paid. Legacies are accounted for when received. All other income is generally recognised when it is received.

1e Resources Expended

The URC Ministry & Mission Fund contribution is paid regularly and is included in the financial statements for the year to which it is paid.

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. 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 Reserves

The Elders have a policy to maintain sufficient unrestricted funds to pay for 6 months necessary expenditure and any legal obligations related to the employment of any paid staff. These reserves are held within the General and the Community Café funds. The reserves held within the General Fund were increased by 25% in 2021 to account for increasing utility costs.

FUNDS

2a Designated Funds

The church operates seven Designated Funds with the encouragement of Church Meeting. A designated fund is nominally allocated to a specific purpose; however, Church Meeting can decide to use the money in the fund for a different purpose if it wishes.

10% Fund - This fund is used to support the work of the wider United Reformed Church and local ecumenical initiatives. Payments are approved by Church Meeting.

Buildings Reserve Fund - This fund provides a reserve of money which can be used to maintain the Church and manse buildings. The Finance Committee transfers excess money from the General Fund into this fund at the end of each year. (Any donations made to this fund are restricted; see note 2b.)

Café Financing Fund - This fund is used for the fund-raising for Ecumenical Community Café which is being developed with other Churches in Basingstoke. The money is being raised to fund a paid Cook position and to ensure that the necessary facilities are available. The designated part of this fund is funded from the annual profits from the Café Trading fund. (For the restricted part, see note 2b.) This fund was Closed at the end of 2020, and funds transferred into the relevant Community Café funds at the beginning of 2021.

Café Trading Fund - This fund is used by the part-time café run by the Church as part of an ecumenical venture. Income is from the sale of simple food and drink and expenses are incurred to provide stock and kitchen equipment. This fund also provides a contribution towards the utilities and cleaning costs of the Church buildings; the amount is calculated based on usage of the Church buildings. This fund was Closed at the end of 2020, and funds transferred into the relevant Community Café funds at the beginning of 2021.

Fund-Raising Fund - This fund is used for the proceeds of Church fund-raising activities. Payments are made by Church Meeting to causes that the meeting votes to support. (Any donations received for specific causes are restricted; see note 2b.)

Minister's Discretionary Fund - This fund is used by the Minister. It contains a small reserve of money which the Minister can draw upon to support pastoral concerns that may be encountered during his/her day-to-day activities. The status of the fund is checked, when necessary, by Church Meeting and money transferred into it, from the General Fund, if necessary.

Premises Fund - This fund is used for the day-to-day running of the Church and Manse buildings. Servicing, insurance and other maintenance activities are included. At the end of each year, the Finance Committee transfers money from the General Fund into the Premises Fund so that the end-of-year balance is £0.

The Community Café fund is used for the day-to-day trading of the mission work done under the Community Café umbrella. Income is generally donations towards food and drink and expenses are incurred to provide stock and kitchen equipment. This fund also provides a contribution towards the utilities and cleaning costs of the Church buildings; the amount is calculated based on usage of the Church buildings.

Community Café Reserves are the amount to cover 6 months of wages for any employed in the community café.

2b Restricted Funds

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

Buildings Reserve Fund - This fund provides a reserve of money which can be used to maintain the Church and manse buildings. The restricted part of this fund is used for donations made specifically to it. (For the designated part, see note 2a.)

Café Financing Fund - This fund is used for the fund-raising for Ecumenical Community Café which is being developed with other Churches in Basingstoke. The money raised pays towards the Cook position and to ensure that the necessary facilities are available. The restricted part of this fund is used for donations made specifically to it. (For the designated part, see note 2a.) This fund was Closed at the end of 2020, and funds transferred into the relevant Community Café funds at the beginning of 2021.

Café Trading Fund - This fund was used in 2020 for the work done through the café during Covid 19 Pandemic. This fund also provides a contribution towards the utilities and cleaning costs of the Church buildings; the amount based on the grants received towards those costs. This fund was Closed at the end of 2020, and funds transferred into the relevant Community Café funds at the beginning of 2021.

Commitment For Life Fund - The church supports the central URC's Commitment For Life project. Money given to support this project is handled by this fund. There is a special Communion Collection to support this fund.

Fund-Raising Fund - This fund is used to handle donations made for specific causes which pass through the Church's accounts, e.g. Christian Aid. (For the designated part of this fund, see note 2a.)

Messy Church Fund – The Church runs a Messy Church, in partnership with All Saints Church, another Basingstoke town centre church, at London Street. This fund is used to handle donations towards its work.

Memory Tree Fund – A weekly support group for people with dementia, and their careers, is run at London Street. The church acts as its "bankers".

The Community Café fund is used for the fund raising for the Ecumenical mission work under the Community Café umbrella and any donations that are restricted to the work of the Community Café.

All numbers are showing to the nearest £

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	£78,224	£4,591	£7,815	—	£90,630	£90,589
Activities for generating funds	£7,575	£7,742	£7	—	£15,323	£39,622
Investment income	£8	—	£0	—	£8	£183
Other incoming resources	—	—	—	—	—	—
Contra	—	—	—	—	—	—
Total income	£85,806	£12,333	£7,822	—	£105,961	£130,393
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	—	—	—	—	—	£13,272
Investment management costs	£145	—	—	—	£145	£60
Charitable activities						
URC Ministry & Mission Fund	£36,357	—	—	—	£36,357	£36,357
Ministerial costs	£3,430	£881	—	—	£4,312	£5,535
Costs of church activities	£22,629	£16,831	£12,090	—	£51,549	£60,326
Grants payable and restricted donations passed on	—	—	£1,783	—	£1,783	£2,655
Total expenditure	£62,561	£17,712	£13,872	—	£94,145	£118,205
Gains / losses on investment assets	—	—	—	—	—	—
Net income / (expenditure) resources before transfer	£23,246	(£5,379)	(£6,051)	—	£11,816	£12,187
Transfers						
Gross transfers between funds - in	£8,366	£58,345	£4,937	—	£71,648	£41,345
Gross transfers between funds - out	(£31,505)	(£35,314)	(£4,830)	—	(£71,648)	(£41,345)
Net movement in funds	£107	£17,653	(£5,944)	—	£11,816	£12,187
Total funds brought forward	£11,037	£86,170	£5,188	—	£102,394	£90,207
Total funds carried forward	£11,144	£103,822	(£756)	—	£114,210	£102,394

Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
Current assets						
Cash at bank and in hand	11,144	103,822	(756)	—	114,210	102,394
Current assets	11,144	103,822	(756)	—	114,210	102,394
Net current assets less current liabilities	11,144	103,822	(756)	—	114,210	102,394
Total assets less current liabilities	11,144	103,822	(756)	—	114,210	102,394
Total net assets less liabilities	11,144	103,822	(756)	—	114,210	102,394
Represented by						
Unrestricted						
Unrestricted - General fund	11,144	—	—	—	11,144	11,037
Designated						
Designated - 10% Reserve Fund	—	10,851	—	—	10,851	11,751
Designated - Premises Fund	—	—	—	—	—	—
Designated - Buildings Reserve Fund	—	71,149	—	—	71,149	48,068
Designated - Minister's Discretionary Fund	—	97	—	—	97	97
Designated - Community Cafe	—	21,725	—	—	21,725	—
Designated - Community Cafe Reserves	—	—	—	—	—	—
Designated - Cafe Trading Fund	—	—	—	—	—	8,128
Designated - Cafe Financing Fund	—	—	—	—	—	18,126
Restricted						
Restricted - Fund-Raising Fund	—	—	(4,527)	—	(4,527)	248
Restricted - Commitment For Life Fund	—	—	76	—	76	315
Restricted - Memory Tree Fund	—	—	638	—	638	489
Restricted - Community Cafe	—	—	3,058	—	3,058	—
Restricted - Cafe Trading Fund	—	—	—	—	—	1,572
Restricted - Cafe Financing Fund	—	—	—	—	—	2,564
Funds of the church	11,144	103,822	(756)	—	114,210	102,394

The Fund-Raising Restricted Fund is currently showing as a negative. In 2021 we paid for much of the new Audio-Visual equipment in the sanctuary. Some of the funds to pay for this were received in 2021, and some are expected in 2022. Any short fall will be transferred from the Buildings Reserve Fund at the end of 2022.

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Cash at bank and in hand						
CAF Bank -	£24,679	£29,578	(£10,764)	—	£43,493	£31,685
CAF Cheques -	£1,050	(£250)	£100	—	£900	£900
CCLA COIF Deposit Account -	(£14,577)	£73,880	£10,371	—	£69,674	£69,665
Petty Cash -	(£8)	£614	(£462)	—	£143	£143
Totals	£11,144	£103,822	(£756)	—	£114,210	£102,394
Grand total	£11,144	£103,822	(£756)	—	£114,210	£102,394

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
General - General fund							
Unrestricted	£11,037	£85,806	£62,561	(£23,138)	—	—	£11,144
Sub-total for General	£11,037	£85,806	£62,561	(£23,138)	—	—	£11,144
10Percent - 10% Reserve Fund							
Designated	£11,751	—	£900	—	—	—	£10,851
Sub-total for 10 Percent Fund	£11,751	—	£900	—	—	—	£10,851
Premises - Premises Fund							
Designated	—	—	£11,834	£11,834	—	—	—
Sub-total for Premises Fund	—	—	£11,834	£11,834	—	—	—
Buildings - Buildings Reserve Fund							
Designated	£48,068	£4,410	—	£18,671	—	—	£71,149
Sub-total for Buildings Reserve Fund	£48,068	£4,410	—	£18,671	—	—	£71,149
FundRaise - Fund-Raising Fund							
Restricted	£248	£4,216	£9,992	£1,000	—	—	(£4,527)
Sub-total for Fund-Raising Fund	£248	£4,216	£9,992	£1,000	—	—	(£4,527)
Commitment - Commitment For Life							
Restricted	£315	£300	£539	—	—	—	£76
Sub-total for Commitment for Life	£315	£300	£539	—	—	—	£76
Ministers - Minister's Discretionary Fund							
Designated	£97	—	—	—	—	—	£97
Sub-total for Ministers Discretionary Fund	£97	—	—	—	—	—	£97
Memory - Memory Tree Fund							
Restricted	£489	£724	£575	—	—	—	£638
Sub-total for Memory Tree Fund	£489	£724	£575	—	—	—	£638
CommCafe - Community Café Fund							
Designated	—	£7,923	£4,978	£18,781	—	—	£21,725
Restricted	—	£2,582	£2,767	£3,243	—	—	£3,058
Sub-total for Community Café Fund	—	£10,505	£7,745	£22,023	—	—	£24,783
CommCafeR - Community Café Reserves							
Designated	—	—	—	—	—	—	—
Sub-total for Community Café Reserves	—	—	—	—	—	—	—
CafeTrade - Café Trading Fund							
Designated	£8,128	—	—	(£8,128)	—	—	—
Restricted	£1,572	—	—	(£1,572)	—	—	—
Sub-total for Café Trading Fund	£9,700	—	—	(£9,700)	—	—	—
CafeFinanc – Café Financing Fund							
Designated	£18,126	—	—	(£18,126)	—	—	—
Restricted	£2,564	—	—	(£2,564)	—	—	—
Sub-total for Café Financing Fund	£20,690	—	—	(£20,690)	—	—	—
Grand total	£102,394	£105,961	£94,145	—	—	—	£114,210

Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last Year
INCOME AND ENDOWMENTS						
Incoming resources from generated funds - Voluntary income						
Freewill Envelopes	£3,784	—	—	—	£3,784	£6,994
Loose (Gift Aid Small Donations Scheme)	£903	—	—	—	£903	£1,142
Direct to Bank	£39,919	—	—	—	£39,919	£38,931
Direct to Treasurer	£548	—	—	—	£548	£513
Gift Aid Tax Refunds	£24,161	£4,591	—	—	£28,752	—
TLG	—	—	—	—	—	£2,036
Legacies	£5,000	—	—	—	£5,000	£17,500
Gifts In Memory	—	—	—	—	—	£180
Collections for named person	—	—	£976	—	£976	—
Commitment for Life Envelopes	—	—	£300	—	£300	£300
Commitment for Life Donations	—	—	—	—	—	£44
Communications Donations	—	—	—	—	—	£6,800
Basingstoke Town Centre Chaplains	—	—	£120	—	£120	£133
Messy Church Donations (GASDS)	—	—	—	—	—	£45
Memory Tree Donation	—	—	£724	—	£724	£270
Heat & Light Donations	£1,670	—	—	—	£1,670	£3,550
Cafe Donation	—	—	—	—	—	£800
Cafe Regular Donation	—	—	—	—	—	£1,800
Community Cafe Regular Donations	—	—	£1,800	—	£1,800	—
Community Cafe - Youth Cafe Donations	—	—	£682	—	£682	—
Community Cafe Meals on Wheels	—	—	£100	—	£100	—
Donations	—	—	—	—	—	—
Gift Sunday	£2,200	—	—	—	£2,200	£7,755
Children's Work	£40	—	—	—	£40	£171
Youth Cafe	—	—	—	—	—	£750
Little Angels	—	—	—	—	—	£266
Christmas Collection	—	—	£117	—	£117	£109
Emergency Appeals	—	—	£237	—	£237	—
Donations (non LSURC)	—	—	£10	—	£10	£500
Audio Visual	—	—	£2,750	—	£2,750	—
Total	£78,224	£4,591	£7,815	—	£90,630	£90,589
Incoming resources from generated funds - Activities for generating funds						
AmazonSmile	£33	—	—	—	£33	—
Cafe Receipts	—	—	—	—	—	£4,880
Sunday Coffee (morning)	—	—	—	—	—	£115
Catering Receipts	—	—	—	—	—	£3,814
Risen Receipts	—	—	—	—	—	£1,314
Cafe Meals on Wheels	—	—	—	—	—	£6,802
Cafe Meals Donations	—	—	—	—	—	£12,920
Community Cafe receipts	—	£3,563	—	—	£3,563	—
Community Cafe - Meals on Wheels	—	£4,073	—	—	£4,073	—
Sunday Coffee	—	£106	—	—	£106	—
Lettings Rent	£7,097	—	—	—	£7,097	£8,803
Church Fees	£344	—	—	—	£344	£669
Traidcraft SumUp	—	—	£7	—	£7	—
Shared Meals	£80	—	—	—	£80	£174
Craft Group	£21	—	—	—	£21	£132
Total	£7,575	£7,742	£7	—	£15,323	£39,622
Incoming resources from generated funds - Investment income						
Bank Interest	£8	—	£0	—	£8	£183
Total	£8	—	£0	—	£8	£183
INCOME TOTAL	£85,806	£12,333	£7,822	—	£105,961	£130,393

Total

EXPENDITURE

Costs of generating funds - Fundraising trading: cost of goods sold and other costs

Cafe Provisions	—	—	—	—	£3,829
Catering Costs	—	—	—	—	£2,794
Risen Provisions	—	—	—	—	£154
Cafe Meals on Wheels	—	—	—	—	£6,494
Total	—	—	—	—	£13,272

Costs of generating funds - Investment management costs

Bank Charges	£145	—	—	—	£145	£60
Total	£145	—	—	—	£145	£60

Charitable activities - URC Ministry & Mission Fund

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 national church.

Ministry and Mission	£36,357	—	—	—	£36,357	£36,357
Total	£36,357	—	—	—	£36,357	£36,357

Charitable activities - Ministerial costs

Minister's Telephone	£464	—	—	—	£464	£303
Manse Water	£529	—	—	—	£529	(£48)
Manse Council Tax	£1,699	—	—	—	£1,699	£741
Manse Repairs / Maintenance	—	£881	—	—	£881	£1,042
Printing (Minister)	—	—	—	—	—	£289
Minister's Expenses	£55	—	—	—	£55	£657
Minister's Car Allowance	£683	—	—	—	£683	£1,024
Mileage (Minister)	—	—	—	—	—	£1,526
Total	£3,430	£881	—	—	£4,312	£5,535

Charitable activities - Costs of church activities

For the reasons stated in Accounting Policy note 1c, the church and manse buildings are not tangible fixed assets of the church. For insurance purposes the church buildings are insured by the church for £7,758,271. The church contents are insured by the church for £259,703. The organ is insured for £222,606. The manse is insured by the Wessex Synod of the United Reformed Church.

Church Mission	£540	—	—	—	£540	£976
Church Discipleship	£886	—	—	—	£886	£200
TLG	—	£900	—	—	£900	£1,350
Communications Officer	—	—	—	—	—	£6,618
Communications Costs	—	—	—	—	—	£69
Messy Church	—	—	—	—	—	£129
Memory Tree	—	—	£575	—	£575	—
Church Electricity	£4,453	—	—	—	£4,453	£5,146
Church Gas	£4,180	—	—	—	£4,180	£5,662
Church Telephone	£160	—	—	—	£160	£48
Church Water	£421	—	—	—	£421	£1,328
Church Insurance	—	£6,789	—	—	£6,789	£6,413
Church Repairs / Maintenance	—	£1,072	—	—	£1,072	£3,465
Church Fabric & Fittings	—	£789	—	—	£789	£116
Church Boiler Service	—	£1,051	—	—	£1,051	£1,051
Church Lift Service	—	£542	—	—	£542	£762
Church Organ Service	—	£350	—	—	£350	£350
Church Fire Extinguisher	—	£360	—	—	£360	£148
Cleaners Wages	£6,717	—	—	—	£6,717	£7,163
Cafe Wages	—	—	—	—	—	£11,642
NI - Employee	—	—	—	—	—	£575
PAYE	—	—	—	—	—	£951
Cleaning Equipment	£19	—	—	—	£19	—
Cleaning Supplies	£745	—	—	—	£745	£1,287
Printing (Non Minister)	£478	—	—	—	£478	£1,105
Administration	£758	—	—	—	£758	£946
Reform Subscriptions	£30	—	—	—	£30	£45
Data Protection Register	£35	—	—	—	£35	£35
One Church Subscription	£140	—	—	—	£140	£200
TV Licence	£159	—	—	—	£159	£158
PRS Licence	£74	—	—	—	£74	£37

CCL Licence	£140	—	—	—	£140	£69
MRL Licence	£72	—	—	—	£72	£35
PPL Licence	—	—	£74	—	£74	£73
CVL Licence	£168	—	—	—	£168	£82
CLA Church Licence	£78	—	—	—	£78	£40
Other Licences	£361	—	—	—	£361	£290
Cafe Kitchenware	—	—	—	—	—	(£151)
Community Cafe Provisions	—	£2,964	—	—	£2,964	—
Community Cafe Administration	—	£202	—	—	£202	—
Community Cafe Kitchenware	—	£282	—	—	£282	—
Community Cafe Equipment and Furnishings	—	£349	—	—	£349	—
Community Cafe - Youth Cafe	—	—	£1,559	—	£1,559	—
Community Cafe Wages	—	£1,093	£1,134	—	£2,227	—
Pulpit Supply	£255	—	—	—	£255	£90
Mileage (Non Minister)	£183	—	—	—	£183	£22
Musician Fees	£760	—	—	—	£760	£520
Secretary's Expenses	£219	—	—	—	£219	£21
Treasurer's Expenses	£46	—	—	—	£46	£237
Pastoral	£132	£89	—	—	£221	£236
Children's Work	£421	—	—	—	£421	£158
Youth Cafe	—	—	—	—	—	£158
Little Angels	—	—	—	—	—	£475
Audio Visual	—	—	£8,748	—	£8,748	—
Total	£22,629	£16,831	£12,090	—	£51,549	£60,326

Charitable activities - Grants payable and restricted donations passed on

Collections for named person	—	—	£917	—	£917	—
Commitment for Life Payments	—	—	£539	—	£539	£785
Basingstoke TC Chaplains Payment	—	—	£90	—	£90	£300
Christian Aid	—	—	—	—	—	£143
Bible Society	—	—	—	—	—	£206
Christmas Collection	—	—	—	—	—	£553
Emergency Appeals	—	—	£237	—	£237	—
Donations	—	—	—	—	—	£669
Total	—	—	£1,783	—	£1,783	£2,655
EXPENDITURE TOTAL	£62,561	£17,712	£13,872	—	£94,145	£118,205
GRAND TOTAL	£23,246	(£5,379)	(£6,051)	—	£11,816	£12,187

Fund Transfers

		Unrestricted		Designated		Restricted	
		In	Out	In	Out	In	Out
General			-£11,833.53				
	to Premises			£11,833.53			
General			-£18,671.15				
	to Building Reserves			£18,671.15			
General			-£1,000.00			£1,000.00	
	to Fund Raising (Restricted, audio visual)						
**Café Trading					-£8,128.09		
	to Community Café Designated			£8,128.09			
**Café Trading Restricted							-£199.32
	to Community Café Designated			£199.32			
**Café Financing					-£18,125.71		
	to Community Café Designated			£18,125.71			
**Café Trading Restricted							-£1,372.23
	to Community Café Restricted					£1,372.23	
**Café Financing Restricted							-£2,564.35
	to Community Café Restricted					£2,564.35	
Community Café Restricted							-£693.75
	to Community Café Reserves (zero at year end of no café employees)			£693.75			
Community Café Reserves					-£693.75		
	to Community Café			£693.75			
Community Café					-£4,525.94		
	to General (Utilities)	£4,525.94					
Community Café					-£3,740.34		
	to General (Cleaning)	£3,740.34					
Community Café					-£100.00		
	to General (Admin)	£100.00					
		£8,366.28	-£31,504.68	£58,345.30	-£35,313.83	£4,936.58	-£4,829.65

Note: Transfers from Community Café to General Fund for 2021 were at 50% for all cleaning, Utility and Water costs

**Café Trading & Financing Accounts were closed, and funds moved to Community Café Funds

Income / Expenditure Summary

This note shows the balance between unrestricted income and expenditure, and the Premises Fund costs. A negative "Total" indicates a running deficit during the year. (Legacies are excluded as their receipt is unpredictable.)

		2021	2020
General Fund Income	*	85,806	81,415
General Fund Expenditure		-62,561	- 89,323
Premises Fund Expenditure	**	-11,834	- 13,346
<i>Sub Total</i>		<u>11,411</u>	<u>-21,254</u>
Transfers to General Fund (Running Costs)	***	8,366	10,639
Total	****	20,677	-10,615

Excludes legacies and gifts in memory.

* 2021 Freewill offerings, including Gift Aid claimed, £ 69,314, (2020 £47,578, 2019 £71,498, 2018 £58,867

** Premises Fund expenditure only included essential maintenance and repairs,

*** Donations and charges for utility, cleaning and administration costs received from other funds.

**** The positive balance in 2021 is due to the receipt of 2020 and 2021 gift aid which was delayed due to a system issue

TREASURER'S STATEMENT

I have prepared the financial statements, on pages 5 to 16, for the year ended 31 December 2021.

(name)

(signature)

(date)

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of London Street URC for the year ended 31 December 2021, which are set out on pages 5 to 16.

Respective responsibilities

The church is responsible for the preparation of the financial statements and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (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.

Signed by the Independent Examiner:

date:

Mrs Gillian Craft
26 Foyle Park
Basingstoke
Hampshire
RG21 3HD