

LONDON STREET (BASINGSTOKE) UNITED REFORMED CHURCH CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022

The Trustees of London Street (Basingstoke) United Reformed Church present their annual report and financial statement for the year ended 31st December 2022. 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.

Apart from the Revd Josh Thomas who is appointed by the Wessex Synod of the United Reformed Church as the Interim Minister at London Street (Basingstoke) United Reformed Church, the members of the Elders' Meeting are recognised as the charity trustees. Those who served from 1st January 2022 until the date this report was approved are:

Revd Josh Thomas (Interim Minister) (from 1st September 2022)

Mr Owen Collins (Church Secretary)

Miss Karen Bell (Church Treasurer)

Mrs Wai Leng Ayland (until 31st December 2022)

Mrs Margaret Carrick Smith

Mrs Joyce Cook

Mrs May Honeyball (until 31st December 2022)

Miss Alison Jamieson

Mr Ian McCloy (from 1st January 2023)

Mrs Jenny McCloy

Mrs Gill Miller (from 1st January 2023)

Mr Kengjise Moavu

Mr Tony Patterson

Mrs Carol Scott

Mr Ian Scott (from 1st January 2023)

Mrs Joy Williams

Not all serving Elders underwent formal training in 2022 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. With effect from 1st

January 2023, all those nominated to serve as Elders will be required to declare their intention to undertake such training as directed from the General Assembly Executive.

The Church building is 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. The manse at 6 Camberry Close, Basingstoke, Hants, RG21 3AG is also vested in The United Reformed Church (Wessex) Trust Limited as trustees but since 31st August 2021 is not held for the benefit of London Street United Reformed Church as a consequence of the then minister accepting a call to a new pastorate.

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. 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 13 occasions during 2022, 10 being conducted via Zoom video conferencing.

Church Meeting of London Street United Reformed Church met on 6 occasions during 2022, 1 being conducted via Zoom video conferencing. Our quorum for the year was set at 12, down from 13 for 2021.

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 the day-to-day financial responsibilities and the preparation of the accounts.
- Property – managing the maintenance of the Church.
- 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.

Matters 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; and;
- 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 2022.

We continued to serve the community here in Basingstoke. Throughout the year with the help of the Community Food Link we continued to serve many individuals and families within our local community by bringing in food from the supermarkets destined for land fill and on a Saturday at lunchtime opening our food table to distribute it to those in need. During the week on a Monday, Tuesday and Thursday lunch times, we ran our hot food table utilizing food from the supermarkets and serving it to those in need who came to the table. Both have provided an ideal opportunity to engage in conversation with customers and those passing by.

The Memory Tree Social Club meets every week on a Wednesday. It is an opportunity for people diagnosed with Alzheimer's and other types of dementia and their carers, to relax, enjoy themselves and make new friends. With an average of 25 to 30 visitors every week, we provide a unique and special place where they can relax and talk to other carers and people with dementia.

Perhaps one of the biggest changes we have seen in our worship, our mission and serving the community, has been the number of Iranian refugees we have supported. The Lord clearly steered us towards embracing the Iranian refugees and since May 2022 we have been blessed in having a number of refugees not just worshipping with us but taking a proactive role in our mission.

FINANCIAL REVIEW

Compared to 2021, the regular offerings to the Church's General Fund were down in 2022. Received in early 2023, the Gift Aid for 2022 was £10,991. This money helps cover the 2022 running costs deficit, noted on page 16 of this report.

Compared to pre-covid, Lettings income was slightly down. However, our general costs were up, mostly due to the increase in utilities, especially gas prices.

We received some donations and a grant from the Synod towards our new audio-visual system in early 2022. The shortfall was taken from Buildings Reserve Fund as agreed by Church Meeting in 2021.

Food provisions for the community food table, donated through the Community Food Link (a charity that collects unwanted food from supermarkets), decreased slightly towards the end of 2022 due to two factors: the way in which supermarkets order their stocks and prepare fresh food as a consequence of financial constraints on families; and the increase in need across Basingstoke with additional hubs opening. There

have been some additional costs for this mission work arising from the need to purchase staple foods and packaging for the hot food table, and the employment of a Kitchen Supervisor. We continued to receive donations from other churches across Basingstoke for the hot food table and the Youth Café table.

The Trustees' policy is to retain six months expenditure as "free" reserves to cover future shortfalls in income or unexpected expense; for 2022 this was calculated to be £14,136.

This report was approved by the Trustees' on the 6th September 2023 and is signed on its behalf by the Church Secretary, (Owen Collins).

London Street United Reformed Church

End of Year Financial Statements

Year ending 31st December 2022

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
Registered Charity 1130801

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 five 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.)

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.

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 if necessary.

2b Restricted Funds

The church accounts include four 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:

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.)

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.

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	48,547	—	9,799	—	58,346	90,630
Activities for generating funds	16,085	1,817	18	—	17,920	15,323
Investment income	796	—	25	—	821	8
Other incoming resources	—	—	—	—	—	—
Contra	—	—	—	—	—	—
Total income	65,428	1,817	9,842	—	77,088	105,961
Resources used						
Costs of generating funds	—	—	—	—	—	—
Fundraising trading: cost of goods sold and other costs	—	—	—	—	—	—
Investment management costs	84	—	—	—	84	145
Charitable activities						
URC Ministry & Mission Fund	36,357	—	—	—	36,357	36,357
Ministerial costs	453	—	—	—	453	4,312
Costs of church activities	30,288	21,381	9,326	—	60,995	51,549
Grants payable and restricted donations passed on	—	—	842	—	842	1,783
Other resources used	—	—	—	—	—	—
Contra	—	—	—	—	—	—
Total expenditure	67,182	21,381	10,168	—	98,730	94,145
Gains / losses on investment assets	—	—	—	—	—	—
Net income / (expenditure) resources before transfer	(1,753)	(19,564)	(325)	—	(21,643)	11,816
Transfers						
Gross transfers between funds - in	22,527	18,562	3,585	—	44,674	71,648
Gross transfers between funds - out	(17,781)	(26,201)	(692)	—	(44,674)	(71,648)
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	2,993	(27,202)	2,567	—	(21,643)	11,816
Total funds brought forward	11,144	103,822	(756)	—	114,210	102,394
Total funds carried forward	14,137	76,620	1,811	—	92,567	114,210

Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
Current assets						
Debtors	—	—	—	—	—	—
Cash at bank and in hand	14,137	76,620	1,811	—	92,567	114,210
Current assets	14,137	76,620	1,811	—	92,567	114,210
Net current assets less current liabilities	14,137	76,620	1,811	—	92,567	114,210
Total assets less current liabilities	14,137	76,620	1,811	—	92,567	114,210
Total net assets less liabilities	14,137	76,620	1,811	—	92,567	114,210
Represented by						
Unrestricted						
Unrestricted - General fund	14,137	—	—	—	14,137	11,144
Designated						
Designated - 10% Reserve Fund	—	10,776	—	—	10,776	10,851
Designated - Premises Fund	—	—	—	—	—	—
Designated - Buildings Reserve Fund	—	54,256	—	—	54,256	71,149
Designated - Minister's Discretionary Fund	—	97	—	—	97	97
Designated - Community Cafe	—	11,491	—	—	11,491	21,725
Restricted						
Restricted - Fund-Raising Fund	—	—	288	—	288	(4,527)
Restricted - Commitment For Life Fund	—	—	77	—	77	76
Restricted - Memory Tree Fund	—	—	1,445	—	1,445	638
Restricted - Community Cafe	—	—	—	—	—	3,058
Funds of the church	14,137	76,620	1,811	—	92,567	114,210

The Fund-Raising Restricted Fund showed a negative in 2021 as 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 received in 2022. Any short fall was 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	7,534	2,765	(8,212)	—	2,086	43,493
CAF Cheques	—	—	—	—	—	900
CCLA COIF Deposit Account	6,603	73,855	10,023	—	90,481	69,674
Petty Cash	—	—	—	—	—	143
Total	14,137	76,620	1,811	—	92,567	114,210

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
General - General fund							
Unrestricted	11,144	65,428	67,182	4,746	—	—	14,137
Sub-total for General Fund	11,144	65,428	67,182	4,746	—	—	14,137
10Percent - 10% Reserve Fund							
Designated	10,851	—	75	—	—	—	10,776
Sub-total for 10 Percent Fund	10,851	—	75	—	—	—	10,776
Premises - Premises Fund							
Designated	—	—	17,617	17,617	—	—	—
Sub-total for Premises Fund	—	—	17,617	17,617	—	—	—
Buildings - Buildings Reserve Fund							
Designated	71,149	—	—	(16,894)	—	—	54,256
Sub-total for Buildings Fund	71,149	—	—	(16,894)	—	—	54,256
FundRaise - Fund-Raising Fund							
Restricted	(4,527)	5,360	3,456	2,912	—	—	288
Sub-total for Fundraising Fund	(4,527)	5,360	3,456	2,912	—	—	288
Commitment - Commitment For Life							
Restricted	76	302	300	—	—	—	77
Sub-total for Commitment for Life Fund	76	302	300	—	—	—	77
Ministers - Minister's Discretionary							
Designated	97	—	—	—	—	—	97
Sub-total for Ministers Discretionary Fund	97	—	—	—	—	—	97
Memory - Memory Tree Fund							
Restricted	638	1,098	271	(20)	—	—	1,445
Sub-total for Memory Fund	638	1,098	271	(20)	—	—	1,445
CommCafe - Community Cafe							
Designated	21,725	1,817	3,689	(8,361)	—	—	11,491
Restricted	3,058	3,082	6,140	—	—	—	—
Sub-total for Community Café Fund	24,783	4,899	9,830	(8,361)	—	—	11,491
Grand total	114,210	77,088	98,730	—	—	—	92,567

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	4,473	—	—	—	4,473	3,784
Loose (Gift Aid Small Donations Scheme)	2,324	—	—	—	2,324	903
Direct to Bank	36,255	—	—	—	36,255	39,919
Direct to Treasurer	1,685	—	—	—	1,685	548
Gift Aid Tax Refunds	—	—	—	—	—	28,752
Church Discipleship	150	—	—	—	150	—
Legacies	1,000	—	—	—	1,000	5,000
Gifts In Memory	30	—	—	—	30	—
Collections for named person	—	—	—	—	—	976
Commitment for Life Envelopes	—	—	300	—	300	300
Basingstoke Town Centre Chaplains	—	—	120	—	120	120
Memory Tree Donation	—	—	1,084	—	1,084	724
Heat & Light Donations	2,540	—	—	—	2,540	1,670
Community Cafe Donations	—	—	1,000	—	1,000	—
Community Cafe Regular Donations	—	—	1,800	—	1,800	1,800
Community Cafe - Youth Cafe Donations	—	—	258	—	258	682
Community Cafe Meals on Wheels	—	—	—	—	—	100
Donations						
Gift Sunday	—	—	—	—	—	2,200
Childrens Work	—	—	—	—	—	40
Little Angels	90	—	—	—	90	—
Leprosy Mission	—	—	174	—	174	—
Christmas Collection	—	—	63	—	63	117
Emergency Appeals	—	—	—	—	—	237
Donations (non LSURC)	—	—	—	—	—	10
Audio Visual	—	—	5,000	—	5,000	2,750
Total	48,547	—	9,799	—	58,346	90,630
Incoming resources from generated funds - Activities for generating funds						
AmazonSmile	38	—	—	—	38	33
Craft Group	50	—	—	—	50	—
Shared Meals	102	—	—	—	102	—
Community Cafe receipts	—	1,510	15	—	1,525	3,563
Community Cafe - Meals on Wheels	—	—	—	—	—	4,073
Sunday Coffee	—	307	—	—	307	106
Lettings Rent	15,937	—	—	—	15,937	7,097
Church Fees	(41)	—	—	—	(41)	344
Traidcraft SumUp	—	—	3	—	3	7
Fund Raising Events Shared Meals	—	—	—	—	—	80
Fund Raising Events Crafts	—	—	—	—	—	21
Total	16,085	1,817	18	—	17,920	15,323
Incoming resources from generated funds - Investment income						
Bank Interest	796	—	25	—	821	8
Total	796	—	25	—	821	8
INCOME TOTAL	65,428	1,817	9,842	—	77,088	105,961

EXPENDITURE

	Unrestricted	Designated	Restricted	Endowment	This year	Last Year
Costs of generating funds - Investment management costs						
Bank Charges	84	—	—	—	84	145
Total	84	—	—	—	84	145
Charitable activities - URC Ministry & Mission Fund						
Ministry and Mission	36,357	—	—	—	36,357	36,357
Total	36,357	—	—	—	36,357	36,357
Charitable activities - Ministerial costs						
Minister's Telephone	—	—	—	—	—	464
Manse Water	—	—	—	—	—	529
Manse Council Tax	—	—	—	—	—	1,699
Manse Repairs / Maintenance	—	—	—	—	—	881
Minister's Expenses	—	—	—	—	—	55
Minister's Car Allowance	—	—	—	—	—	683
Mileage (Minister)	453	—	—	—	453	—
Total	453	—	—	—	453	4,312

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 £8,378,933. The church contents are insured by the church for £275,286. The organ is insured for £235,963. The manse is insured by the Wessex Synod of the United Reformed Church.

Charitable activities - Costs of church activities

Church Mission	461	—	—	—	461	540
Church Discipleship	933	—	—	—	933	886
TLG	—	75	—	—	75	900
Memory Tree	—	—	271	—	271	575
Church Electricity	5,996	—	—	—	5,996	4,453
Church Gas	8,109	—	—	—	8,109	4,180
Church Telephone	514	—	—	—	514	160
Church Water	50	—	—	—	50	421
Church Insurance	—	7,079	—	—	7,079	6,789
Church Repairs / Maintenance	—	1,246	—	—	1,246	1,072
Church Fabric & Fittings	—	98	—	—	98	789
Church Boiler Service	—	7,766	—	—	7,766	1,051
Church Lift Service	—	837	—	—	837	542
Church Organ Service	—	440	—	—	440	350
Church Fire Extinguisher	—	151	—	—	151	360
Cleaners Wages	7,527	—	—	—	7,527	6,717
Cleaning Equipment	—	—	—	—	—	19
Cleaning Supplies	699	—	—	—	699	745
Printing (Non Minister)	1,102	—	—	—	1,102	478
Administration	534	—	—	—	534	758
Reform Subscriptions	(157)	—	—	—	(157)	30
Data Protection Register	35	—	—	—	35	35
One Church Subscription	140	—	—	—	140	140
TV Licence	159	—	—	—	159	159
PRS Licence	77	—	—	—	77	74
CCL Licence	145	—	—	—	145	140
MRL Licence	75	—	—	—	75	72
PPL Licence	77	—	—	—	77	74
CVL Licence	174	—	—	—	174	168
CLA Church Licence	81	—	—	—	81	78

Other Licences	408	—	—	—	408	361
Community Cafe Provisions	—	1,577	—	—	1,577	2,964
Community Cafe Administration	—	207	—	—	207	202
Community Cafe Kitchenware	—	171	—	—	171	282
Community Cafe Equipment and Furnishings	—	95	—	—	95	349
Community Cafe - Repairs & Maintenance	—	1,340	—	—	1,340	—
Community Cafe - Youth Cafe	—	—	1,812	—	1,812	1,559
Community Cafe Wages	—	247	4,328	—	4,575	2,227
Pulpit Supply	725	—	—	—	725	255
Mileage (Non Minister)	264	—	—	—	264	183
Musician Fees	1,320	—	—	—	1,320	760
Secretary's Expenses	120	—	—	—	120	219
Treasurer's Expenses	—	—	—	—	—	46
Pastoral	379	52	—	—	431	221
Childrens Work	237	—	—	—	237	421
Audio Visual	—	—	2,914	—	2,914	8,748
Big Day Out	105	—	—	—	105	—
Total	30,288	21,381	9,326	—	60,995	51,549

Charitable activities - Grants payable and restricted donations passed on

Collections for named person	—	—	59	—	59	917
Commitment for Life Payments	—	—	300	—	300	539
Basingstoke TC Chaplains Payment	—	—	120	—	120	90
Leprosy Mission	—	—	199	—	199	—
Bible Society	—	—	—	—	—	—
Christmas Collection	—	—	164	—	164	—
Emergency Appeals	—	—	—	—	—	237
Total	—	—	842	—	842	1,783
EXPENDITURE TOTAL	67,182	21,381	10,168	—	98,730	94,145
GRAND TOTAL	(1,753)	(19,564)	(325)	—	(21,643)	11,816

Fund Transfers

		Unrestricted		Designated		Restricted	
		In	Out	In	Out	In	Out
General			-£17,616.57				
	to Premises			£17,616.57			
General		£13,987.87					
	to Building Reserves			-£13,987.87			
Building Reserves					-£2,912.34		
	to Fund Raising (Restricted, audio visual)					£2,912.34	
Memory Tree							-£20.00
	to General (Admin)	£20.00					
General			-£6.69				
	to Building Reserves				£6.69		
Community Café					-£4,148.41		
	to General (Utilities)	£4,148.41					
Community Café					-£4,112.90		
	to General (Cleaning)	£4,112.90					
Community Café					-£100.00		
	to General (Admin)	£100.00					
"Transfers made while tidying up disused Funds and Current Assets The overall effect on Fund balances nets out to zero."							
From		£157.99		£945.87			-£672.19
	To		-£157.99		-£945.87	£672.19	
		£22,527.17	-£17,781.25	£18,562.44	-£26,200.70	£3,584.53	-£692.19

Note: Transfers from Community Café to General Fund for 2022 were 50% for Cleaning, 25% for Gas, 35% for Electricity and 50% for Water costs

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.)

		2022	2021
General Fund Income	*	65,428	85,806
General Fund Expenditure		- 67,181	- 62,561
Premises Fund Expenditure	**	- 17,617	- 11,834
<i>Sub Total</i>		- 19,370	11,411
Transfers to General Fund (Running Costs)	***	8,381	8,366
Total	****	- 10,988	19,777

Excludes legacies and gifts in memory.

* 2022 Freewill offerings of £43,051 does not include any Gift Aid, which was received in 2023, (2021 £73,358, 2020 £47,578, 2019 £71,498.

** Premises Fund expenditure included essential maintenance and repairs with essential work on the boiler.

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

**** The negative balance in 2022 is due to the receipt of 2022 gift aid of £10,991 which was received early 2023

TREASURER'S STATEMENT

I have prepared the financial statements, on pages 5 to 16, for the year ended 31 December 2022.

Karen Teresa Bell

(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