

# HARPENDEN UNITED REFORMED CHURCH CHARITY

England & Wales · Charity number 1130930

## Details

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Other names	HARPENDEN URC
Status	Registered
Legal form	Previously excepted
Registered	2009-08-03
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	18 Croftwell Harpenden Hertfordshire AL5 1JG
Phone	01582764889
Website	<a href="http://www.harpendenchurch.com">www.harpendenchurch.com</a>

## Activities

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**Objects:** 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.

**Activities:** Providing regular public worship for all;promoting the Christian faith;teaching the faith to all ages;providing training,nurture and activities for children;serving the community;giving pastoral care and support to members and others in need,particularly those in sickness,distress or poverty;providing premises and resources for community groups and activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£321,977	£331,161	-	-
2023-12-31	£289,130	£286,020	-	-
2022-12-31	£249,605	£240,403	-	-
2021-12-31	£229,850	£241,826	-	-
2020-12-31	£200,105	£217,161	-	-

## Trustees

Name	Role	Appointed
JOHN BOYD ROBERTSON SHARP		2013-09-19
NORMAN LESLIE DEAS		
PHILIP MARTIN VALLE		

**HARPENDEN UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1130930

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# Accounts

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**Charity Number 1130930**  
**Harpenden United Reformed Church**  
**Report of the Trustees for 2024**

The following were trustees for all of 2024: Mr N L Deas, Mr J Sharp, Mr P M Valle,

With the approval of the church meeting Mr N Deas , 18 Croftwell, Harpenden, AL5 1JG acted as the administrator of the Charity.

The Charity is a constituent body of the United Reformed Church. The Elders are elected by the Church Meeting of all those members in attendance and serve for three years but are eligible for re-election. The Elders of the Church are the Trustees of the Charity and hold current criminal record checks where necessary for all those responsible for related church activities. There were 44 registered members of the Church as of December 31<sup>st</sup> 2024.

The Church appointed minister is appointed by the Mid Herts Pastorate to share with 2 other local URC churches and is currently backed up by the Children and Families Minister, Sharon Sookrah, with the active support of the Elders, visiting preachers and other members of the Church. The average weekly attendance is around 25 and all the weekly services are shown on line and streamed directly to all members via Zoom and Youtube.

The Church Pre-School had another very successful year with children aged between 2 to 5 years and a total of 52 registered with the school. In 2022 as previously reported Ofsted undertook a full inspection and awarded the school Outstanding and it continues to be closely monitored by Herts CC. who have confirmed after their own inspection that we continue to meet and maintain the standards expected. The Parent and Toddlers Group and Kangaroo Club had another very successful year with growing numbers of up to 30 -40 regular attendees each week led by our Children & Families Minister.

Various local groups ( Guided troops, Children's Drama Group, Children's Dance Class, and the Local Choral Society, etc. ) made regular use of the Church and the Garden throughout the year together with Cards for Good Causes over the Christmas period. The Church is also used by Christchurch each Sunday evening with numbers averaging between 50/60..

During the year the Church again supported 12 various external Charities both local and national with donations totalling £4726. The church also supported and made regular donations to the local Salvation Army Food Bank.

All Health & Safety and Safeguarding Policies and Procedures are in place and there have been no incidents reported throughout the year.

N. L. Deas



UNITED REFORMED CHURCH, HARPENDEN		Charity No (if any)	1130930
<b>Annual accounts for the period</b>			
Period start date	<b>01/01/2024</b>	To	Period end date 31/12/2024

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	39,584	-	-	39,584	30,574
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	59,426	-	-	59,426	67,233
Investments	S04	5,204	-	-	5,204	4,495
Separate material item of income	S05	-	-	-	-	-
Other	S06	217,764	-	-	217,764	186,828
<b>Total</b>	S07	<b>321,977</b>	<b>-</b>	<b>-</b>	<b>321,977</b>	<b>289,130</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	120,373	-	-	120,373	102,655
Separate material item of expense	S10	-	-	-	-	-
Other	S11	210,788	-	-	210,788	183,365
<b>Total</b>	S12	<b>331,161</b>	<b>-</b>	<b>-</b>	<b>331,161</b>	<b>286,020</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 9,184	-	-	- 9,184	3,109
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 9,184</b>	<b>-</b>	<b>-</b>	<b>- 9,184</b>	<b>3,109</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 9,184</b>	<b>-</b>	<b>-</b>	<b>- 9,184</b>	<b>3,109</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	134,251	40,000	-	174,251	171,142
<b>Total funds carried forward</b>	S22	<b>125,067</b>	<b>40,000</b>	<b>-</b>	<b>165,067</b>	<b>174,251</b>



**Section A Independent Examiner's Report**

**Report to the trustees**

Charity Name  
Harpenden United Reformed Church

**On accounts for the year ended**

31st December 2024	<b>Charity no (if any)</b>	1130930
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**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/24.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** 2 May 2025

**Name:**  Caroline Guy FCA

**Relevant professional qualification(s) or body (if any):**

The Institute of Chartered Accountants in England and Wales (ICAEW)

<b>Address:</b>	1 Glebe Road, Welwyn, Hertfordshire, AL6 9PB

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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**HARPENDEN UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1130930

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# Accounts

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**Charity Number 1130930**  
**Harpenden United Reformed Church**  
**Report of the Trustees for 2023**

The following were trustees for all of 2023: Mr N L Deas, Mr J Sharp, Mr P M Valle,

With the approval of the church meeting Mr N Deas , 18 Croftwell, Harpenden, AL5 1JG acted as the administrator of the Charity.

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In September 2023 the Church appointed a new minister sharing with 2 other local URC churches and prior to this during the vacancy the majority of services were led by the Children and Families Minister, Sharon Sookrah, with the active support of the Elders, visiting preachers and other members of the Church. The average weekly attendance is around 25 to 30 and all the weekly services are shown on line and streamed directly to all members via Zoom and Youtube.

The Church Pre-School had a very successful year with children aged between 2 to 5 years and a total of 50 registered with the school. Last year ( 2022 ) as reported Ofsted undertook a full inspection and re awarded the school Outstanding and it continues to be closely monitored by Herts CC. to ensure standards are maintained. The Parent and Toddlers Group and Kangaroo Club had another very successful year with growing numbers of 25 to 30 regular attendees each week led by our Children & Families Minister.

Various local groups ( Guided troops, Children's Drama Group, Children's Dance Class, and the Local Choral Society, etc. ) made regular use of the Church and the Garden throughout the year together with Cards for Good Causes over the Christmas period. The Church is also used by Christchurch each Sunday evening with numbers averaging between 50/60..

During the year the Church again supported 12 various external Charities both local and national with donations totalling £5504. The church also supported and made regular donations to the local Food Bank.

All Health & Safety and Safeguarding Policies and Procedures are in place and there have been no incidents reported throughout the year.

N. L. Deas



UNITED REFORMED CHURCH, HARPENDEN		Charity No (if any)	1130930
<b>Annual accounts for the period</b>			
Period start date	<b>1/1/2023</b>	<b>To</b>	Period end date 12/31/2023

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	30,574	-	-	30,574	28,851
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	67,233	-	-	67,233	48,772
Investments	S04	4,495	-	-	4,495	991
Separate material item of income	S05	-	-	-	-	-
Other	S06	186,828	-	-	186,828	170,992
<b>Total</b>	S07	<b>289,130</b>	<b>-</b>	<b>-</b>	<b>289,130</b>	<b>249,606</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	102,655	-	-	102,655	69,185
Separate material item of expense	S10	-	-	-	-	-
Other	S11	183,365	-	-	183,365	171,218
<b>Total</b>	S12	<b>286,020</b>	<b>-</b>	<b>-</b>	<b>286,020</b>	<b>240,403</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	3,109	-	-	3,109	9,203
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>3,109</b>	<b>-</b>	<b>-</b>	<b>3,109</b>	<b>9,203</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>3,109</b>	<b>-</b>	<b>-</b>	<b>3,109</b>	<b>9,203</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	171,142	-	-	171,142	161,939
<b>Total funds carried forward</b>	S22	<b>174,251</b>	<b>-</b>	<b>-</b>	<b>174,251</b>	<b>171,142</b>

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	764
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	174,251	-	-	174,251	170,439
<b>Total current assets</b>		B10	174,251	-	-	174,251	171,203
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	-	-	-	-	61
<b>Net current assets/(liabilities)</b>		B12	174,251	-	-	174,251	171,142
<b>Total assets less current liabilities</b>		B13	174,251	-	-	174,251	171,142
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>							
		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	174,251	-	-	174,251	171,142
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	174,251	-	-	174,251	171,142
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	174,251	-	-	174,251	171,142

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2                      Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

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**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membershin subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

membership subscriptions which gives a member the right to buy goods or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
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**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
		✓

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
		✓

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--	--

## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	22,946	-	-	22,946	25,251
	Gift Aid	7,628	-	-	7,628	3,600
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>30,574</b>	<b>-</b>	<b>-</b>	<b>30,574</b>	<b>28,851</b>	
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>	Fundraising Income	1,823	-	-	1,823	-
	Willow Way Rental Income	10,000	-	-	10,000	-
	Charity Collection Money In	4,799	-	-	4,799	3,273
	Manse Rental Income	18,771	-	-	18,771	18,700
	Contribution from WGC URC	1,288	-	-	1,288	-
	Hall Lettings	30,552	-	-	30,552	26,799
	Other	-	-	-	-	-
<b>Total</b>	<b>67,233</b>	<b>-</b>	<b>-</b>	<b>67,233</b>	<b>48,772</b>	
<b>Income from investments:</b>	Interest income	4,495	-	-	4,495	991
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>4,495</b>	<b>-</b>	<b>-</b>	<b>4,495</b>	<b>991</b>	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	186,828	-	-	186,828	170,992
<b>Total</b>	<b>186,828</b>	<b>-</b>	<b>-</b>	<b>186,828</b>	<b>170,992</b>	
<b>TOTAL INCOME</b>	<b>289,130</b>	<b>-</b>	<b>-</b>	<b>289,130</b>	<b>249,606</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

**Within the income items above the following items are material:  
(please disclose the nature, amount and any prior year  
amounts)**

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

## Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Ministry and Mission Fund	21,960	-	-	21,960	20,976	-	-	20,976
Church and Hall Running Costs	60,408	-	-	60,408	35,679	-	-	35,679
Manse Running Costs and Refurbishment	6,374	-	-	6,374	636	-	-	636
Ministry and Worship Expenses	4,944	-	-	4,944	380	-	-	380
Charity Collections Money Out	4,459	-	-	4,459	3,273	-	-	3,273
Maintenance of Church Buildings	4,510	-	-	4,510	8,241	-	-	8,241
<b>Total expenditure on charitable activities</b>	102,655	-	-	102,655	69,185	-	-	69,185
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Other	183,365	-	-	183,365	171,218	-	-	171,218
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	183,365	-	-	183,365	171,218	-	-	171,218
<b>TOTAL EXPENDITURE</b>	286,020	-	-	286,020	240,403	-	-	240,403

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-

**Section C**

**Notes to the accounts**

**Note 8 Funds received as agent**

*8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.*

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

*8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.*

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>		-

**Section C**

**Notes to the accounts**

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	36,748	33,852
Social security costs	5,972	5,935
Pension costs (defined contribution scheme)	1,767	1,649
Other employee benefits	-	-
<b>Total staff costs</b>	<b>44,487</b>	<b>41,437</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the legal authority or reason for making the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

<b>This year</b>	<b>Last year</b>
<b>£</b> -	<b>£</b> -

**The nature of the payment (cash, asset etc.)**

--	--

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
<b>£</b> -	<b>£</b> -

**Please state the accounting policy for any redundancy or termination payments**

--	--

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## This year:

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

<b>Yes</b>	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

## Section C

## Notes to the accounts

(cont)

**Note 14** Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


**15.5 Impairment**

**This year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

**If an accounting policy of revaluation is adopted, please provide:**

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

	This year		Last year

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £	
<b>**Basis</b>						Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

**This year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

	This year	Last year

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

	This year	Last year
<b>(i) Explain the reason why heritage assets have not been recognised on the balance sheet.</b>		
<b>(ii) Describe the significance and nature of heritage assets.</b>		
<b>(iii) Disclose information that is helpful in assessing the value of heritage assets.</b>		

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**

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### 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

## 17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

**17.3 If your charity holds investment properties, please complete the following note:**

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year


## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	764.0
-	-
-	764.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	61	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	61	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

***Movement in deferred income account***

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

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**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
174,251	170,439
-	-
174,251	170,439

**Section C** **Notes to the accounts** **(cont)**

**Note 25** **Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period*

	This year	Last year
<b>Please provide details of the nature of the event</b>		
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			-	-	-	-	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	-	-	-	-	-	-

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount

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**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**HARPENDEN UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1130930

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# Accounts

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**Charity Number 1130930**  
**Harpenden United Reformed Church**  
**Report of the Trustees for 2022**

The following were trustees for all of 2022: Mr N L Deas, Mr J Sharp, Mr P M Valle,

With the approval of the church meeting Mr N Deas , 18 Croftwell, Harpenden, AL5 1JG acted as the administrator of the Charity.

The Charity is a constituent body of the United Reformed Church. The Elders are elected by the Church Meeting of all those members in attendance and serve for three years but are eligible for re-election. The Elders of the Church are the Trustees of the Charity and hold current criminal record checks where necessary for all those responsible for related church activities. There were 42 registered members of the Church as of December 31<sup>st</sup> 2022.

During 2022 the Church has not had a minister and during the vacancy the majority of services were led by the Children and Families Minister, Sharon Sookrah, with the active support of the Elders, visiting preachers and other members of the Church. The average weekly attendance is around 20 to 25 and all the weekly services are shown on line and streamed directly to all members via Zoom and Youtube.

The Church Pre-School had a very successful year with children aged between 2 to 5 years and a total of 50 registered with the school. During the year Ofsted undertook a full inspection and re awarded the school Outstanding. The Parent and Toddlers Group and Kangaroo Club had another very successful year with growing numbers of 15 and 30 regular attendees each week led by our Children & Families Minister.

Various local groups ( Guided troops, Children's Drama Group, Children's Dance Class, and the Local Choral Society, etc. ) made regular use of the Church and the Garden throughout the year together with Cards for Good Causes over the Christmas period. The Church is also used by Christchurch each Sunday evening with numbers averaging between 45/50.

During the year the Church again supported 12 various external Charities both local and national with donations totalling £3273. The church also supported and made regular donations to the local Food Bank.

All Health & Safety and Safeguarding Policies and Procedures are in place and there have been no incidents reported throughout the year.

N. L. Deas

**ANY UNITED REFORMED CHURCH CHARITY**
**FINANCIAL STATEMENTS PERIOD ENDED DECEMBER 2022**
**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
<b>RECEIPTS</b>						
Offerings		25,251			25,251	30,660
Fund raising, donations and activities		170,992			170,992	166,511
Monies raised for outside causes	3	3,273			3,273	7,117
Gift Aid tax repayments		3,600			3,600	3,222
Legacies						
Property - manse contribution						
Property - manse lettings		18,700			18,700	3,944
Property - church/hall users	4	26,799			26,799	18,383
Grants	4					
FIT Payments						
Sundry						
Bank interest & investment income		991			991	13
<b>Total receipts</b>		<b>249,605</b>			<b>249,605</b>	<b>229,850</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		20,976			20,976	27,756
Ministry & worship expenses		380			380	572
Church running costs	5	35,679			35,679	25,646
Manse running costs		636			636	560
Programme activity costs	6	171,218			171,218	166,012
Support of outside causes	7	3,273			3,273	8,317
Maintenance of church buildings	8	8,241			8,241	9,744
Maintenance of manse	9					3,219
<b>Total payments</b>		<b>240,403</b>			<b>240,403</b>	<b>241,826</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>9,203</b>			<b>9,203</b>	<b>-11,976</b>
<b>TRANSFERS between funds</b>	2					
<b>SURPLUS/DEFICIT for period</b>		<b>9,203</b>			<b>9,203</b>	<b>-11,976</b>
<b>CASH FUNDS b/fwd 1 January</b>		160,709			160,709	172,685
<b>CASH FUNDS c/fwd 31 Dec</b>		<b>169,912</b>			<b>169,912</b>	<b>160,709</b>

**STATEMENT OF ASSETS AND LIABILITIES**

<b>Monetary assets</b>						
Cash						
Bank current accounts		67,881			67,881	59,145
Deposit accounts		102,555			102,555	101,564
<b>Total monetary assets</b>	10	<b>170,436</b>			<b>170,436</b>	<b>160,709</b>
<b>Other assets</b>						
Gift Aid recoverable		745			745	487
Other monies due to church		19			19	19
Investments at mid market value						
<b>Assets used for church purposes</b>						
Buildings under statutory trusts	11					
Church contents	11					
<b>Liabilities</b>						
Other creditors		61			61	227

**APPROVED** by the Trustees on NN XXX 2021 and signed on their behalf  
 by (name) (signature)

**ANY UNITED REFORMED CHURCH CHARITY**

**FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022**

**NOTES**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance.

**2 FUND ACCOUNTING**

**Unrestricted Funds may be used by the church for any of its ordinary purposes.**

**Designated Funds represent unrestricted funds set aside by the church for specific designated purposes; they can be transferred back into general funds at the church's decision.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Transfers for ytd £	Balance c/fwd £
Fabric Reserve Fund					
Roof Repair Fund					
Benevolent Fund	310	150			460
Special Purposes					
Organ Overhaul	12,960				12,960
<b>Totals for designated funds</b>	<b>13,270</b>	<b>150</b>			<b>13,420</b>

**Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Balance c/fwd £
Commitment for Life (incl Gift Aid)				
Other outside causes (incl Gift Aid)				
Legacies with restrictions				
<b>Totals for restricted funds</b>				

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
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**3 MONIES RAISED FOR OUTSIDE CAUSES**

**(including Gift Aid)**

Commitment for Life	194			194	185
Tanzania clinic					
Christian Aid	244			244	619
Local Food Bank					
Other	2,835			2,835	6,313
<b>Totals raised for outside causes</b>	<b>3,273</b>			<b>3,273</b>	<b>7,117</b>

**4 PROPERTY INCOME**

Regular users and concerts	15,000			15,000	15,000
Casual users	11,798			11,798	3,383
Donations					
<b>Total property income</b>	<b>26,798</b>			<b>26,798</b>	<b>18,383</b>

**5 CHURCH RUNNING COSTS**

Gas and electricity	7,183			7,183	4,618
Insurance	4,292			4,292	4,820
Water rates	3,227			3,227	812
Gardening					
Telephone & postage	722			722	671
Stationery and photocopying					22
Magazine	180			180	
Maintenance of equipment	4,512			4,512	3,626
Equipment	2,665			2,665	
Cleaning/caretaking	9,991			9,991	8,784
Administrative Consultant				0	
Sundry	2,908			2,908	5,031
<b>Total church running costs</b>	<b>35,679</b>			<b>35,679</b>	<b>28,384</b>

**ANY UNITED REFORMED CHURCH CHARITY**

**FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022**

**NOTES - continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
<b>6 PROGRAMME ACTIVITY COSTS</b>					
Church activities					
Outreach					
Pre school Payroll		171,218		171,218	166,012
<b>Total programme activity costs</b>		<b>171,218</b>		<b>171,218</b>	<b>166,012</b>
<b>7 SUPPORT OF OUTSIDE CAUSES</b>					
Commitment for Life	194			194	185
Other	3,079			3,079	8,317
<b>Total support of outside causes</b>	<b>3,273</b>			<b>3,273</b>	<b>8,317</b>
<b>8 MAINTENANCE OF CHURCH BUILDINGS</b>					
Other property repairs	8,241			8,241	9,744
Purchase of equipment					
<b>Total maintenance of church buildings</b>	<b>8,241</b>			<b>8,241</b>	<b>9,744</b>
<b>9 MAINTENANCE OF MANSE</b>					
Exterior repairs					
Manse improvements					3,219
<b>Total maintenance of manse</b>					<b>3,219</b>

**10 MONETARY ASSETS**

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

**11 ASSETS USED FOR CHURCH PURPOSES**

The church building and the manse are vested in URC Thames North Trust as trustees and are not church assets. They are held for the benefit of Harpenden URC in accordance with the statutory trust applicable to URC properties under the URC Acts. For insurance purposes the church buildings are insured by the church for £3947951 and the manse for £477170. The church contents are insured for £706118 and the manse contents for £5000.

## FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022

## TREASURER'S STATEMENT

I have prepared the financial statements on pages 4-6 for the year ending 31st December 2022 from the accounting records of the Harpenden United Reformed Church.

Name: Norman L Deas

Date: 12th May 2023

## INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 6.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

Signed by the Independent Examiner:



date: 24/6/23

Name Matthew Tweedie  
Address 10 High Elms  
Harpenden

**ANY UNITED REFORMED CHURCH CHARITY**
**FINANCIAL STATEMENTS PERIOD ENDED DECEMBER 2022**
**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
<b>RECEIPTS</b>						
Offerings		25,251			25,251	30,660
Fund raising, donations and activities		170,992			170,992	166,511
Monies raised for outside causes	3	3,273			3,273	7,117
Gift Aid tax repayments		3,600			3,600	3,222
Legacies						
Property - manse contribution						
Property - manse lettings		18,700			18,700	3,944
Property - church/hall users	4	26,799			26,799	18,383
Grants	4					
FIT Payments						
Sundry						
Bank interest & investment income		991			991	13
<b>Total receipts</b>		<b>249,605</b>			<b>249,605</b>	<b>229,850</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		20,976			20,976	27,756
Ministry & worship expenses		380			380	572
Church running costs	5	35,679			35,679	25,646
Manse running costs		636			636	560
Programme activity costs	6	171,218			171,218	166,012
Support of outside causes	7	3,273			3,273	8,317
Maintenance of church buildings	8	8,241			8,241	9,744
Maintenance of manse	9					3,219
<b>Total payments</b>		<b>240,403</b>			<b>240,403</b>	<b>241,826</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>9,203</b>			<b>9,203</b>	<b>-11,976</b>
<b>TRANSFERS between funds</b>	2					
<b>SURPLUS/DEFICIT for period</b>		<b>9,203</b>			<b>9,203</b>	<b>-11,976</b>
<b>CASH FUNDS b/fwd 1 January</b>		160,709			160,709	172,685
<b>CASH FUNDS c/fwd 31 Dec</b>		<b>169,912</b>			<b>169,912</b>	<b>160,709</b>

**STATEMENT OF ASSETS AND LIABILITIES**

<b>Monetary assets</b>						
Cash						
Bank current accounts		67,881			67,881	59,145
Deposit accounts		102,555			102,555	101,564
<b>Total monetary assets</b>	10	<b>170,436</b>			<b>170,436</b>	<b>160,709</b>
<b>Other assets</b>						
Gift Aid recoverable		745			745	487
Other monies due to church		19			19	19
Investments at mid market value						
<b>Assets used for church purposes</b>						
Buildings under statutory trusts	11					
Church contents	11					
<b>Liabilities</b>						
Other creditors		61			61	227

**APPROVED** by the Trustees on NN XXX 2021 and signed on their behalf  
 by (name) (signature)

**ANY UNITED REFORMED CHURCH CHARITY**

**FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022**

**NOTES**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance.

**2 FUND ACCOUNTING**

**Unrestricted Funds may be used by the church for any of its ordinary purposes.**

**Designated Funds represent unrestricted funds set aside by the church for specific designated purposes; they can be transferred back into general funds at the church's decision.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Transfers for ytd £	Balance c/fwd £
Fabric Reserve Fund					
Roof Repair Fund					
Benevolent Fund	310	150			460
Special Purposes					
Organ Overhaul	12,960				12,960
<b>Totals for designated funds</b>	<b>13,270</b>	<b>150</b>			<b>13,420</b>

**Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Balance c/fwd £
Commitment for Life (incl Gift Aid)				
Other outside causes (incl Gift Aid)				
Legacies with restrictions				
<b>Totals for restricted funds</b>				

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
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**3 MONIES RAISED FOR OUTSIDE CAUSES**

**(including Gift Aid)**

Commitment for Life	194			194	185
Tanzania clinic					
Christian Aid	244			244	619
Local Food Bank					
Other	2,835			2,835	6,313
<b>Totals raised for outside causes</b>	<b>3,273</b>			<b>3,273</b>	<b>7,117</b>

**4 PROPERTY INCOME**

Regular users and concerts	15,000			15,000	15,000
Casual users	11,798			11,798	3,383
Donations					
<b>Total property income</b>	<b>26,798</b>			<b>26,798</b>	<b>18,383</b>

**5 CHURCH RUNNING COSTS**

Gas and electricity	7,183			7,183	4,618
Insurance	4,292			4,292	4,820
Water rates	3,227			3,227	812
Gardening					
Telephone & postage	722			722	671
Stationery and photocopying					22
Magazine	180			180	
Maintenance of equipment	4,512			4,512	3,626
Equipment	2,665			2,665	
Cleaning/caretaking	9,991			9,991	8,784
Administrative Consultant				0	
Sundry	2,908			2,908	5,031
<b>Total church running costs</b>	<b>35,679</b>			<b>35,679</b>	<b>28,384</b>

**ANY UNITED REFORMED CHURCH CHARITY**

**FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022**

**NOTES - continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2022 Total £	Last Year 2021 (Total)
<b>6 PROGRAMME ACTIVITY COSTS</b>					
Church activities					
Outreach					
Pre school Payroll		171,218		171,218	166,012
<b>Total programme activity costs</b>		<b>171,218</b>		<b>171,218</b>	<b>166,012</b>
<b>7 SUPPORT OF OUTSIDE CAUSES</b>					
Commitment for Life	194			194	185
Other	3,079			3,079	8,317
<b>Total support of outside causes</b>	<b>3,273</b>			<b>3,273</b>	<b>8,317</b>
<b>8 MAINTENANCE OF CHURCH BUILDINGS</b>					
Other property repairs	8,241			8,241	9,744
Purchase of equipment					
<b>Total maintenance of church buildings</b>	<b>8,241</b>			<b>8,241</b>	<b>9,744</b>
<b>9 MAINTENANCE OF MANSE</b>					
Exterior repairs					
Manse improvements					3,219
<b>Total maintenance of manse</b>					<b>3,219</b>

**10 MONETARY ASSETS**

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

**11 ASSETS USED FOR CHURCH PURPOSES**

The church building and the manse are vested in URC Thames North Trust as trustees and are not church assets. They are held for the benefit of Harpenden URC in accordance with the statutory trust applicable to URC properties under the URC Acts. For insurance purposes the church buildings are insured by the church for £3947951 and the manse for £477170. The church contents are insured for £706118 and the manse contents for £5000.

## FINANCIAL STATEMENTS PERIOD ENDED 31ST DECEMBER 2022

## TREASURER'S STATEMENT

I have prepared the financial statements on pages 4-6 for the year ending 31st December 2022 from the accounting records of the Harpenden United Reformed Church.

Name: Norman L Deas

Date: 12th May 2023

## INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 6.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

Signed by the Independent Examiner:



date: 24/6/23

Name Matthew Tweedie  
Address 10 High Elms  
Harpenden

**HARPENDEN UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1130930

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# Accounts

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**Charity Number 1130930**  
**Harpenden United Reformed Church**  
**Report of the Trustees for 2021**

The following were trustees for all of 2021: Mr N L Deas, Mr J Sharp, Mr P M Valle,

With the approval of the church meeting Mr N Deas , 18 Croftwell, Harpenden, AL5 1JG acted as the administrator of the Charity.

The Charity is a constituent body of the United Reformed Church. The Elders are elected by the Church Meeting of all those members in attendance and serve for three years but are eligible for re-election. The Elders of the Church are the Trustees of the Charity and hold current criminal record checks where necessary for all those responsible for related church activities. There were 44 registered members of the Church as of December 31<sup>st</sup> 2021.

Throughout the year the religious activities of the Church were led by the ordained minister, Rev J. Weedon with the active support of the Elders and other members of the Church. During the early part of the year when some covid restrictions were in place services were conducted on line and streamed directly to all members via Zoom and Youtube as well as distributing printed copies of the service to all members.

The Church Pre-School had a very successful year with children aged between 2 to 5 years and had a total of 50 registered with the school. The Parent and Toddlers Group and Kangaroo Club took off very successfully with growing numbers throughout the year led by our Children & Families Minister.

Various local groups ( Guided troops, Children's Drama Group, Children's Dance Class, and the Local Choral Society, etc. ) made regular use of the Church and the Garden throughout the year. The Church is also used by Christchurch each Sunday evening.

During the year the Church again supported 12 various external Charities both local and national with donations totalling £7117. The church also supported and made regular donations to the local Food Bank.

All Health & Safety and Safeguarding Policies and Procedures are in place and there have been no incidents reported throughout the year.

N. L. Deas

**ANY UNITED REFORMED CHURCH CHARITY**

**FINANCIAL STATEMENTS PERIOD ENDED DECEMBER 2021**

**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2021 Total £	Last Year 2020 (Total)
<b>RECEIPTS</b>						
Offerings		30,660			30,660	28,244
Fund raising, donations and activities		166,511			166,511	147,901
Monies raised for outside causes	3	7,117			7,117	1,518
Gift Aid tax repayments		3,222			3,222	5,529
Legacies						
Property - manse contribution						
Property - manse lettings		3,944			3,944	4,428
Property - church/hall users	4	18,383			18,383	12,136
Grants	4					
FIT Payments						
Sundry						
Bank interest & investment income		13			13	349
<b>Total receipts</b>		<b>229,850</b>			<b>229,850</b>	<b>200,105</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		27,756			27,756	28,008
Ministry & worship expenses		572			572	748
Church running costs	5	25,646			25,646	22,252
Manse running costs		560			560	540
Programme activity costs	6	166,012			166,012	142,216
Support of outside causes	7	8,317			8,317	1,518
Maintenance of church buildings	8	9,744			9,744	21,879
Maintenance of manse	9	3,219			3,219	200,921
<b>Total payments</b>		<b>241,826</b>			<b>241,826</b>	<b>217,161</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>-11,976</b>			<b>-11,976</b>	<b>-17,056</b>
<b>TRANSFERS between funds</b>	2					
<b>SURPLUS/DEFICIT for period</b>		<b>-11,976</b>			<b>-11,976</b>	<b>-17,056</b>
<b>CASH FUNDS b/fwd 1 January</b>		<b>172,775</b>			<b>172,775</b>	<b>189,831</b>
<b>CASH FUNDS c/fwd 31 Dec</b>		<b>161,889</b>			<b>161,889</b>	<b>172,775</b>

**STATEMENT OF ASSETS AND LIABILITIES**

<b>Monetary assets</b>						
Cash						
Bank current accounts		60,325			60,325	59,223
Deposit accounts		101,564			101,564	113,552
<b>Total monetary assets</b>	10	<b>161,889</b>			<b>161,889</b>	<b>172,775</b>
<b>Other assets</b>						
Gift Aid recoverable		487			487	791
Other monies due to church		19			19	19
Investments at mid market value						
<b>Assets used for church purposes</b>						
Buildings under statutory trusts	11					
Church contents	11					
<b>Liabilities</b>						
Other creditors		227			227	31

Approved by the Trustees on 23rd March 2021 and signed on their behalf.  
Norman L Deas

## FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2021

## TREASURER'S STATEMENT

I have prepared the financial statements on pages 4 to 6 for the period ended 31st December 2021 from the accounting records of the church.

(name)

(signature)

(date)

## INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

Signed by the Independent Examiner.

date:

15/4/22

Name  
Address

MATTHEW TWISS FCA  
10 HIGH ELMS  
HARPENEN  
AL5 2JU

**HARPENDEN UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1130930

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# Accounts

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**Charity Number 1130930**  
**Harpenden United Reformed Church**  
**Report of the Trustees for 2020**

The following were trustees for all of 2020: Mr N L Deas, Mr T M Pattie, Mr J Sharp, Mr P M Valle, Rev J Weedon.

With the approval of the church meeting Mr N Deas , 18 Croftwell, Harpenden, AL5 1JG acted as the administrator of the Charity.

The Charity is a constituent body of the United Reformed Church. The Elders are elected by the Church Meeting of all those members in attendance and serve for three years but are eligible for re-election. The Elders of the Church are the Trustees of the Charity and hold current criminal record checks where necessary for all those responsible for related church activities. There were 41 registered members of the Church as of December 31<sup>st</sup> 2020.

Throughout the year the religious activities of the Church were led by the ordained minister, Rev J. Weedon with the active support of the Elders and other members of the Church. During lockdown and when covid restrictions were in place services were conducted on line and streamed directly to all members via Zoom and Youtube as well as distributing printed copies of the service to all members.

The Church Pre-School had a very successful year despite covid restrictions with children aged between 2 to 5 years and had a total of 46 registered with the school. The Parent/Carer and Toddlers Group ( Kangaroo Club ) was severely restricted throughout 2020 and remained closed throughout the lockdown.

During the year a Children & Families Minister was recruited on a part-time basis to encourage growth and outreach to the young people and families within the local community through various activities.

Various local groups ( two Guided troops, two Brownie packs, Badminton Group, Children's Drama Group, Children's Dance Class, Pilates Group, Music Teaching Class and the Local Choral Society, etc. ) made regular use of the Hall/Rooms and the Garden up until the lockdown. The Church is also used by Christchurch each Sunday evening which is a nearby religious group although again this was severely affected by covid restrictions.

During the year the Church again supported 7 various external Charities both local and national with donations totalling £1518. The church also supported and made regular donations to the local Food Bank.

N. L. Deas

**HARPENDEN UNITED REFORMED CHURCH CHARITY**
**FINANCIAL STATEMENTS PERIOD ENDED 31 DEC 2020**
**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2020 Total £	Last Year 2019 £ (Total)
<b>RECEIPTS</b>						
Offerings		28,244			28,244	26,176
Fund raising, donations and activities		147,901			147,901	151,605
Monies raised for outside causes	3	1,518			1,518	3,530
Gift Aid tax repayments		5,529			5,529	3,900
Legacies						
Property - manse contribution						
Property - manse lettings		4,428			4,428	13,827
Property - church/hall users	4	12,136			12,136	28,394
Grants	4					
FIT Payments						
Sundry						
Bank interest & investment income		349			349	754
<b>Total receipts</b>		<b>200,105</b>			<b>200,105</b>	<b>228,186</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		28,008			28,008	25,752
Ministry & worship expenses		748			748	1,648
Church running costs	5	22,252			22,252	31,840
Manse running costs		540			540	520
Programme activity costs	6	142,216			142,216	138,468
Support of outside causes	7	1,518			1,518	4,730
Maintenance of church buildings	8	21,879			21,879	3,069
Maintenance of manse	9					
<b>Total payments</b>		<b>217,161</b>			<b>217,161</b>	<b>206,027</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>-17,056</b>			<b>-17,056</b>	<b>22,159</b>
<b>TRANSFERS between funds</b>	2					
<b>SURPLUS/DEFICIT for period</b>		<b>-17,056</b>			<b>-17,056</b>	<b>22,159</b>
<b>CASH FUNDS b/fwd 1 January</b>		<b>189,831</b>			<b>189,831</b>	<b>167,672</b>
<b>CASH FUNDS c/fwd 31 Dec</b>		<b>172,775</b>			<b>172,775</b>	<b>189,831</b>

**STATEMENT OF ASSETS AND LIABILITIES**

<b>Monetary assets</b>						
Cash						
Bank current accounts		59,223			59,223	56,629
Deposit accounts		113,552			113,552	133,202
<b>Total monetary assets</b>	10	<b>172,775</b>			<b>172,775</b>	<b>189,831</b>
<b>Other assets</b>						
Gift Aid recoverable						362
Other monies due to church						19
Investments at mid market value						
<b>Assets used for church purposes</b>						
Buildings under statutory trusts	11					
Church contents	11					
<b>Liabilities</b>						
Other creditors		31			31	72

Approved by the Trustees on 23rd March 2021 and signed on their behalf.

Norman L Deas

HARPENDEN UNITED REFORMED CHURCH CHARITY

FINANCIAL STATEMENTS PERIOD ENDED 31 DECEMBER 2020

NOTES

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance.

**2 FUND ACCOUNTING**

**Unrestricted Funds may be used by the church for any of its ordinary purposes.**

**Designated Funds represent unrestricted funds set aside by the church for specific designated purposes; they can be transferred back into general funds at the church's decision.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Transfers for ytd £	Balance c/fwd £
Fabric Reserve Fund					
Roof Repair Fund					
Benevolent Fund	310				310
Special Purposes					
Organ Overhaul	14,300				14,300
<b>Totals for designated funds</b>	<b>14,610</b>				<b>14,610</b>

**Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.**

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Balance c/fwd £
Commitment for Life (incl Gift Aid)				
Other outside causes (incl Gift Aid)				
Legacies with restrictions				
<b>Totals for restricted funds</b>				

Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2020 Total £	Last Year 2019 £ (Total)
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**3 MONIES RAISED FOR OUTSIDE CAUSES (including Gift Aid)**

Commitment for Life				
Tanzania clinic				
Christian Aid				
Local Food Bank				
Other	1,518		1,518	3,530
<b>Totals raised for outside causes</b>	<b>1,518</b>		<b>1,518</b>	<b>3,530</b>

**4 PROPERTY INCOME**

Regular users and concerts	7,681		7,681	12,500
Casual users	4,455		4,455	15,894
Donations				
<b>Total property income</b>	<b>12,138</b>		<b>12,138</b>	<b>28,394</b>

**5 CHURCH RUNNING COSTS**

Gas and electricity	3,346		3,346	6,565
Insurance	4,575		4,575	3,796
Water rates	960		960	794
Gardening				
Telephone & postage	501		501	474
Stationery and photocopying	85		85	282
Magazine				
Maintenance of equipment				
Equipment				
Cleaning/caretaking	7,820		7,820	10,495
Administrative Consultant				
Sundry	4,965		4,965	9,434
<b>Total church running costs</b>	<b>22,252</b>		<b>22,252</b>	<b>31,840</b>

ANY UNITED REFORMED CHURCH CHARITY

FINANCIAL STATEMENTS PERIOD ENDED 31 DECEMBER 2020

NOTES - continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2020 Total £	Last Year 2019 £ (Total)
<b>6 PROGRAMME ACTIVITY COSTS</b>					
Church activities					
Outreach					
Pre school Payroll		142,216		142,216	138,467
<b>Total programme activity costs</b>		142,216		142,216	138,467
<b>7 SUPPORT OF OUTSIDE CAUSES</b>					
Commitment for Life					
Other	1,518			1,518	3,530
<b>Total support of outside causes</b>	1,518			1,518	3,530
<b>8 MAINTENANCE OF CHURCH BUILDINGS</b>					
Other property repairs	4,362			4,362	3,069
Purchase of equipment	17,517			17,517	6,340
<b>Total maintenance of church buildings</b>	21,879			21,879	6,340
<b>9 MAINTENANCE OF MANSE</b>					
Exterior repairs					
Manse improvements					
<b>Total maintenance of manse</b>					

**10 MONETARY ASSETS**

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

**11 ASSETS USED FOR CHURCH PURPOSES**

The church building and manse are vested in Thames North Trust as trustees and are not church assets. They are held for the benefit of Harpenden URC in accordance with the statutory trust applicable to URC properties under the URC Acts. For insurance purposes the church buildings are insured by the church for ££3947951 and the manse for £477170. The church contents are insured by the church for £706118 and the manse contents for £5000.

## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

## TREASURER'S STATEMENT

I have prepared the financial statements on pages 4 to 6 for the year ended 31 December 2020 from the accounting records of the church.

(name)

(signature)

(date)

## INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 6

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

Signed by the Independent Examiner:



date:

2/5/21

Name  
Address

MATTHEW TWEDDLE FCA  
10 HIGH ELMS  
HARPENDEN  
AL5 2JU

**HARPENDEN UNITED REFORMED CHURCH CHARITY**
**FINANCIAL STATEMENTS PERIOD ENDED 31 DEC 2020**
**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2020 Total £	Last Year 2019 £ (Total)
<b>RECEIPTS</b>						
Offerings		28,244			28,244	26,176
Fund raising, donations and activities		147,901			147,901	151,605
Monies raised for outside causes	3	1,518			1,518	3,530
Gift Aid tax repayments		5,529			5,529	3,900
Legacies						
Property - manse contribution						
Property - manse lettings		4,428			4,428	13,827
Property - church/hall users	4	12,136			12,136	28,394
Grants	4					
FIT Payments						
Sundry						
Bank interest & investment income		349			349	754
<b>Total receipts</b>		<b>200,105</b>			<b>200,105</b>	<b>228,186</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		28,008			28,008	25,752
Ministry & worship expenses		748			748	1,648
Church running costs	5	22,252			22,252	31,840
Manse running costs		540			540	520
Programme activity costs	6	142,216			142,216	138,468
Support of outside causes	7	1,518			1,518	4,730
Maintenance of church buildings	8	21,879			21,879	3,069
Maintenance of manse	9					
<b>Total payments</b>		<b>217,161</b>			<b>217,161</b>	<b>206,027</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>-17,056</b>			<b>-17,056</b>	<b>22,159</b>
<b>TRANSFERS between funds</b>	2					
<b>SURPLUS/DEFICIT for period</b>		<b>-17,056</b>			<b>-17,056</b>	<b>22,159</b>
<b>CASH FUNDS b/fwd 1 January</b>		<b>189,831</b>			<b>189,831</b>	<b>167,672</b>
<b>CASH FUNDS c/fwd 31 Dec</b>		<b>172,775</b>			<b>172,775</b>	<b>189,831</b>

**STATEMENT OF ASSETS AND LIABILITIES**

<b>Monetary assets</b>						
Cash						
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Deposit accounts		113,552			113,552	133,202
<b>Total monetary assets</b>	10	<b>172,775</b>			<b>172,775</b>	<b>189,831</b>
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Norman L Deas

HARPENDEN UNITED REFORMED CHURCH CHARITY

FINANCIAL STATEMENTS PERIOD ENDED 31 DECEMBER 2020

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ANY UNITED REFORMED CHURCH CHARITY

FINANCIAL STATEMENTS PERIOD ENDED 31 DECEMBER 2020

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