

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales · Charity number 1133127

Details

Other names	LINDFIELD URC CHARITY
Status	Registered
Legal form	Previously excepted
Registered	2009-12-04
Register	View on the Charity Commission register

Contact

Address United Reformed Church
50 High Street
Lindfield
Haywards Heath
West Sussex
RH16 2HL

Phone 01444484364

Email admin@lindfieldurc.org.uk

Website www.lindfieldurc.org.uk

Activities

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 and young people. 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

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£89,956	£88,861	-	-
2023-12-31	£106,127	£110,290	-	-
2022-12-31	£84,150	£88,317	-	-
2021-12-31	£119,708	£116,224	-	-
2020-12-31	£111,662	£115,719	-	-

Trustees

Name	Role	Appointed
Daniel Ellison McQuillin		
Dr Martin Jonathan Richard Hall		2022-11-27
JEREMY GRAHAM PAUL CAMPLING		
Jill Margaret Franklin		2022-11-27
Rev KEITH JAMES MORRISON		2015-03-28
Terrance John Ward		2019-11-08

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1133127

Accounts

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

LINDFIELD UNITED REFORMED CHURCH CHARITY

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LINDFIELD UNITED REFORMED CHURCH CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Elders

Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mr Terence John Ward
Rev Keith Morrison
Mrs Jill Margaret Franklin
Dr Martin Jonathan Richard Hall

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil God's plan for our lives
- Demonstrating God's love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

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

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

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

c. Main activities undertaken to further the charity's purposes for the public benefit

Throughout 2024 Lindfield URC continued to hold services every week, support members pastorally and serve the local community actively. The hybrid nature of services which initially started as a consequence of Covid restrictions has continued. We intend to offer this indefinitely. This encourages people to attend services in person but makes them available online to anyone who is unable to attend in person. We hold services each week on a Sunday, and there is a Wednesday worship service each month. During the week we host and organise a range of regular activities including those for young people and various other groups within the fellowship and on behalf of the local community.

The premises continue to be used to host and support a number of large scale public events as well as being let for the use of community groups. The Repair Cafe, meeting monthly on the premises continues to be a great success since launching in 2021.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above.

Lindfield URC retains the Silver status under the ECO Church award, which it received in 2022, in recognition of the faithful and sustainable stewardship of our resources and buildings, as a response to our engagement with local and global environmental issues and in recognition of the commitment within the personal lifestyles of our members to demonstrate our love for God and one another generously and responsibly.

We continue to welcome new worshippers and members to our fellowship, while some of our long standing members have moved or sadly passed away. We have a very up to date website www.lindfieldurc.org.uk as well as active engagement with members and the local community via social media.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2023 the level of reserves was consistent with this policy.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

c. Result for the year

Our income is predominantly through gifts and legacies from our members and visitors; We have various additional sources of income including premises letting and gift aid relief.

Overall there was a small increase in net assets during the year. However, our income from regular giving was less than the previous year with our finances remaining under pressure from rising costs and falling income. The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions had affected the way the fellowship operated, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month. A Church Meeting usually takes place every other month. There are a series of Committees with delegated responsibilities for specific aspects of church life which report to the Elders Meeting.

There is an Annual Meeting of the Church Meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving.

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Post year end events

We continue to hold our hybrid services and offer our mid week groups since the year end. We are continuing to make our worship and teaching available online for those who cannot attend in person.

Approved by order of the members of the board of Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 28 May 2025

LINDFIELD UNITED REFORMED CHURCH CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

I report to the charity Elders on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed:

Dated: 28 May 2025

Brian T Cook

FCA

GMBC LLP

Chartered Tax Advisers and Accountants

LINDFIELD UNITED REFORMED CHURCH CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	74,394	6,527	80,921	100,284
Other trading activities	4	8,448	-	8,448	5,538
Investments	5	587	-	587	305
Total income		83,429	6,527	89,956	106,127
Expenditure on:					
Charitable activities	7	81,037	7,824	88,861	110,290
Total expenditure		81,037	7,824	88,861	110,290
Net income/(expenditure)		2,392	(1,297)	1,095	(4,163)
Transfers between funds	16	1,329	(1,329)	-	-
Net movement in funds		3,721	(2,626)	1,095	(4,163)
Reconciliation of funds:					
Total funds brought forward		40,513	2,759	43,272	47,435
Net movement in funds		3,721	(2,626)	1,095	(4,163)
Total funds carried forward		44,234	133	44,367	43,272

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 24 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	6,130	7,662
		6,130	7,662
Current assets			
Debtors	12	18,218	13,715
Cash at bank and in hand		31,146	37,032
		49,364	50,747
Creditors: amounts falling due within one year	13	(4,368)	(6,123)
		44,996	44,624
Net current assets		44,996	44,624
Total assets less current liabilities		51,126	52,286
Creditors: amounts falling due after more than one year	14	(6,760)	(9,014)
		44,366	43,272
Net assets excluding pension asset		44,366	43,272
Total net assets		44,366	43,272
Charity funds			
Restricted funds	16	133	2,759
Unrestricted funds	16	44,233	40,513
		44,366	43,272
Total funds		44,366	43,272

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 28 May 2025

The notes on pages 10 to 24 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Lindfield United Reformed Church Charity is a charity constituted by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, RH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	Reducing balance
Office equipment	-	20%	Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

With the agreement of the Church Meeting a policy was agreed in 2022 not to use Designated funds. These continue to be incorporated within the General Fund. Similarly, where possible during 2022 there was a reduction in the use of some Restricted Funds. With the express agreement of those who had made gifts of this nature, existing Restricted funds were incorporated in the General Fund. However where future Grants or Gifts are made on a Restricted basis they will continue to be shown as such. The purpose of this is to improve transparency and flexibility as to the funds available to the Charity.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations				
Offerings - standing orders	49,403	-	49,403	53,644
Offerings - envelopes	475	-	475	90
Offerings - loose collections	2,079	-	2,079	4,567
Income tax refunds under gift aid	13,867	-	13,867	10,950
Grants				
Synod grants	-	6,527	6,527	21,783
Donations	6,467	-	6,467	9,250
Legacies	2,103	-	2,103	-
Subtotal	8,570	-	8,570	9,250
	74,394	6,527	80,921	100,284
	78,501	21,783	100,284	
<i>Total 2023</i>				

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Premises hire	7,125	-	7,125	2,595
Mission giving	-	-	-	198
Miscellaneous receipts	1,323	-	1,323	2,745
Total 2024	<u>8,448</u>	<u>-</u>	<u>8,448</u>	<u>5,538</u>
<i>Total 2023</i>	<u>5,340</u>	<u>198</u>	<u>5,538</u>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest received	587	587	305
	<u>587</u>	<u>587</u>	<u>305</u>

6. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Mission giving	263	263	1,678
	<u>263</u>	<u>263</u>	<u>1,678</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Other expenditure	14,262	263	14,525	16,074
Ministry and mission fund	41,872	-	41,872	38,124
Church	17,468	7,561	25,029	48,602
Worship and teaching	227	-	227	250
Ministerial	7,208	-	7,208	7,240
Total 2024	<u>81,037</u>	<u>7,824</u>	<u>88,861</u>	
<i>Total 2023</i>	<u>88,716</u>	<u>21,574</u>	<u>110,290</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other expenditure	4,558	263	9,704	14,525	16,074
Ministry and mission fund	41,872	-	-	41,872	38,124
Church	25,029	-	-	25,029	48,602
Worship and teaching	227	-	-	227	250
Ministerial	7,208	-	-	7,208	7,240
Total 2024	<u>78,894</u>	<u>263</u>	<u>9,704</u>	<u>88,861</u>	<u>110,290</u>
<i>Total 2023</i>	<u>98,956</u>	<u>1,678</u>	<u>9,656</u>	<u>110,290</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2024 £	Ministry and mission fund 2024 £	Church 2024 £	Worship and teaching 2024 £
Ministry and mission fund	-	41,873	-	-
General expenses	1,594	-	-	227
Communication	1,599	-	-	-
Printing and stationery	948	-	-	-
Motor vehicles	-	-	-	-
Council tax	-	-	-	-
Junior Church	-	-	433	-
Publicity	417	-	-	-
Insurance	-	-	4,510	-
Light and heat	-	-	5,428	-
Water	-	-	41	-
Cleaning	-	-	5,101	-
Repairs and renewals	-	-	8,545	-
Piano tuning	-	-	-	-
Copying and reproduction licences	-	-	971	-
Total 2024	<u>4,558</u>	<u>41,873</u>	<u>25,029</u>	<u>227</u>
<i>Total 2023</i>	<u>4,740</u>	<u>38,124</u>	<u>48,602</u>	<u>250</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. **Analysis of expenditure by activities (continued)**

Analysis of direct costs (continued)

	Ministerial 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Ministry and mission fund	-	41,873	38,124
General expenses	466	2,287	2,928
Communication	-	1,599	1,364
Printing and stationery	-	948	1,073
Motor vehicles	1,200	1,200	1,200
Council tax	3,699	3,699	3,513
Junior Church	-	433	575
Publicity	-	417	-
Insurance	1,188	5,698	4,828
Light and heat	-	5,428	4,141
Water	565	606	1,983
Cleaning	-	5,101	4,251
Repairs and renewals	90	8,635	33,744
Piano tuning	-	-	280
Copying and reproduction licences	-	971	952
Total 2024	<u>7,208</u>	<u>78,895</u>	<u>98,956</u>
<i>Total 2023</i>	<u>7,240</u>	<u>98,956</u>	

Analysis of support costs

	Other expenditure 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	1,533	1,533	2,649
Ministry and mission fund	409	409	435
General expenses	290	290	290
Printing and stationery	159	159	162
Accounting fees	6,750	6,750	6,120
Loan interest	563	563	-
	<u>9,704</u>	<u>9,704</u>	<u>9,656</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	630	630
Fees payable to the charity's independent examiner in respect of: All other services not included above	<u>6,120</u>	<u>6,120</u>

10. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Elder expenses have been incurred (2023 - £NIL).

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2024	11,620	9,201	20,821
At 31 December 2024	11,620	9,201	20,821
Depreciation			
At 1 January 2024	6,997	6,161	13,158
Charge for the year	925	608	1,533
At 31 December 2024	7,922	6,769	14,691
Net book value			
At 31 December 2024	3,698	2,432	6,130
<i>At 31 December 2023</i>	4,622	3,040	7,662

12. Debtors

	2024 £	2023 £
Trade debtors	1,095	40
Other debtors	272	272
Prepayments and accrued income	5,729	5,018
Tax recoverable	11,122	8,385
	18,218	13,715

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other loans	2,253	2,254
Trade creditors	934	1,845
Accruals and deferred income	1,181	2,024
	<u>4,368</u>	<u>6,123</u>

14. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other loans	<u>6,760</u>	<u>9,014</u>

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>31,146</u>	<u>37,032</u>

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Fund	40,513	83,428	(81,037)	1,329	44,233
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Mission Giving	1,725	-	(263)	(1,329)	133
Synod for repairs	1,034	6,527	(7,561)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,759	6,527	(7,824)	(1,329)	133
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	43,272	89,955	(88,861)	-	44,366
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
General Fund	45,083	84,146	(88,716)	40,513
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Mission Giving	2,352	-	(627)	1,725
Synod for repairs	-	21,981	(20,947)	1,034
	<hr/>	<hr/>	<hr/>	<hr/>
	2,352	21,981	(21,574)	2,759
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	47,435	106,127	(110,290)	43,272
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	40,513	83,428	(81,037)	1,329	44,233
Restricted funds	2,759	6,527	(7,824)	(1,329)	133
	<u>43,272</u>	<u>89,955</u>	<u>(88,861)</u>	<u>-</u>	<u>44,366</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
General funds	45,083	84,146	(88,716)	40,513
Restricted funds	2,352	21,981	(21,574)	2,759
	<u>47,435</u>	<u>106,127</u>	<u>(110,290)</u>	<u>43,272</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	6,130	-	6,130
Current assets	49,231	133	49,364
Creditors due within one year	(4,368)	-	(4,368)
Creditors due in more than one year	(6,760)	-	(6,760)
Total	<u>44,233</u>	<u>133</u>	<u>44,366</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	7,662	-	7,662
Current assets	47,988	2,759	50,747
Creditors due within one year	(6,123)	-	(6,123)
Creditors due in more than one year	(9,014)	-	(9,014)
Total	<u>40,513</u>	<u>2,759</u>	<u>43,272</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1133127

Accounts

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

LINDFIELD UNITED REFORMED CHURCH CHARITY

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LINDFIELD UNITED REFORMED CHURCH CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Elders

Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mr Terence John Ward
Rev Keith Morrison
Mrs Jill Margaret Franklin
Dr Martin Jonathan Richard Hall

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil Gods plan for our lives
- Demonstrating Gods love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

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

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

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

c. Main activities undertaken to further the charity's purposes for the public benefit

Throughout 2023 Lindfield URC continued to hold services every week, support members pastorally and serve the local community actively. The hybrid nature of services which initially started as a consequence of Covid restrictions has continued and we intend to offer this indefinitely. This encourages people to attend services in person but makes them available online to anyone who is unable to attend in person. We hold services each week on a Sunday, and there is a Wednesday worship service each month. During the week we host and organise a range of regular activities including those for young people and various other groups within the fellowship and on behalf of the local community.

The premises continue to be used to host and support a number of large scale public events as well as being let for the use of community groups. The Repair Cafe, meeting monthly on the premises continues to be a great success since launching in 2021.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above.

Lindfield URC retains the Silver status under the ECO Church award, which it received in 2022, in recognition of the faithful and sustainable stewardship of our resources and buildings, as a response to our engagement with local and global environmental issues and in recognition of the commitment within the personal lifestyles of our members to demonstrate our love for God and one another generously and responsibly.

We continue to welcome new worshippers and members to our fellowship, while some of our long standing members have moved or sadly passed away. We have a very up to date website www.lindfieldurc.org.uk as well as active engagement with members and the local community via social media.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2023 the level of reserves was consistent with this policy.

c. Result for the year

Our income is predominantly through gifts and legacies from our members and visitors; We have various additional sources of income including premises letting and gift aid relief.

Overall there was a small decrease in total net assets during the year. The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions had affected the way the fellowship operated, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month. A Church Meeting usually takes place every other month. There are a series of Committees with delegated responsibilities for specific aspects of church life which report to the Elders Meeting.

There is an Annual Meeting of the Church Meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**ELDERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Post year end events

We continue to hold our hybrid services and offer our mid week groups since the year end. We are continuing to make our worship and teaching available online for those who cannot attend in person.

Approved by order of the members of the board of Elders and signed on their behalf by:



Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 18 June 2024

LINDFIELD UNITED REFORMED CHURCH CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

I report to the charity Elders on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed:

Dated: 29 July 2024

Brian T Cook

FCA

GMBC LLP

Chartered Tax Advisers and Accountants

LINDFIELD UNITED REFORMED CHURCH CHARITY

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	78,501	21,783	100,284	78,872
Other trading activities	4	5,340	198	5,538	5,242
Investments	5	305	-	305	36
Total income		<u>84,146</u>	<u>21,981</u>	<u>106,127</u>	<u>84,150</u>
Expenditure on:					
Charitable activities	7	88,716	21,574	110,290	88,317
Total expenditure		<u>88,716</u>	<u>21,574</u>	<u>110,290</u>	<u>88,317</u>
Net (expenditure)/income		<u>(4,570)</u>	<u>407</u>	<u>(4,163)</u>	<u>(4,167)</u>
Net movement in funds		<u>(4,570)</u>	<u>407</u>	<u>(4,163)</u>	<u>(4,167)</u>
Reconciliation of funds:					
Total funds brought forward		45,083	2,352	47,435	51,602
Net movement in funds		(4,570)	407	(4,163)	(4,167)
Total funds carried forward		<u>40,513</u>	<u>2,759</u>	<u>43,272</u>	<u>47,435</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	7,662	7,389
		7,662	7,389
Current assets			
Debtors	12	13,715	5,081
Cash at bank and in hand		37,032	37,160
		50,747	42,241
Creditors: amounts falling due within one year	13	(6,123)	(2,195)
Net current assets		44,624	40,046
Total assets less current liabilities		52,286	47,435
Creditors: amounts falling due after more than one year	14	(9,014)	-
Net assets excluding pension asset		43,272	47,435
Total net assets		43,272	47,435
Charity funds			
Restricted funds	16	2,759	2,352
Unrestricted funds	16	40,513	45,083
Total funds		43,272	47,435

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 18 June 2024

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Lindfield United Reformed Church Charity is a charity constituted by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, RH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	Reducing balance
Office equipment	-	20%	Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

With the agreement of the Church Meeting a policy was agreed in 2022 not to use Designated funds. These continue to be incorporated within the General Fund. Similarly, where possible during 2022 there was a reduction in the use of some Restricted Funds. With the express agreement of those who had made gifts of this nature, existing Restricted funds were incorporated in the General Fund. However where future Grants or Gifts are made on a Restricted basis they will continue to be shown as such. The purpose of this is to improve transparency and flexibility as to the funds available to the Charity.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations				
Offerings - standing orders	53,644	-	53,644	47,216
Offerings - envelopes	90	-	90	290
Offerings - loose collections	4,567	-	4,567	3,883
Income tax refunds under gift aid	10,950	-	10,950	10,675
Youth work donations	-	-	-	8,979
Grants				
Synod grants	-	21,783	21,783	6,387
Donations	9,250	-	9,250	1,216
Legacies	-	-	-	225
Subtotal	9,250	-	9,250	1,441
	78,501	21,783	100,284	78,871
<i>Total 2022</i>	63,505	15,366	78,871	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Premises hire	2,595	-	2,595	1,185
Romans 1:11 bursary	-	-	-	438
Mission giving	-	198	198	423
Miscellaneous receipts	2,745	-	2,745	3,197
Total 2023	<u>5,340</u>	<u>198</u>	<u>5,538</u>	<u>5,242</u>
<i>Total 2022</i>	<u>4,382</u>	<u>861</u>	<u>5,243</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest received	305	305	36
	<u>305</u>	<u>305</u>	<u>36</u>

6. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Mission giving	1,678	1,678	1,969
	<u>1,678</u>	<u>1,678</u>	<u>1,969</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Other expenditure	15,447	627	16,074	14,557
Ministry and mission fund	38,124	-	38,124	45,276
Church	27,655	20,947	48,602	20,520
Worship and teaching	250	-	250	-
Ministerial	7,240	-	7,240	7,964
Total 2023	<u>88,716</u>	<u>21,574</u>	<u>110,290</u>	<u>88,317</u>
<i>Total 2022</i>	<u>81,930</u>	<u>6,387</u>	<u>88,317</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other expenditure	4,740	1,678	9,656	16,074	14,557
Ministry and mission fund	38,124	-	-	38,124	45,276
Church	48,602	-	-	48,602	20,520
Worship and teaching	250	-	-	250	-
Ministerial	7,240	-	-	7,240	7,964
Total 2023	<u>98,956</u>	<u>1,678</u>	<u>9,656</u>	<u>110,290</u>	<u>88,317</u>
<i>Total 2022</i>	<u>77,122</u>	<u>1,969</u>	<u>9,226</u>	<u>88,317</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2023 £	Ministry and mission fund 2023 £	Church 2023 £	Worship and teaching 2023 £
Ministry and mission fund	-	38,124	-	-
General expenses	2,303	-	-	250
Communication	1,364	-	-	-
Printing and stationery	1,073	-	-	-
Motor vehicles	-	-	-	-
Council tax	-	-	-	-
Junior Church	-	-	575	-
Insurance	-	-	3,768	-
Light and heat	-	-	4,141	-
Water	-	-	891	-
Cleaning	-	-	4,251	-
Repairs and renewals	-	-	33,744	-
Equipment	-	-	-	-
Piano tuning	-	-	280	-
Copying and reproduction licences	-	-	952	-
Total 2023	<u>4,740</u>	<u>38,124</u>	<u>48,602</u>	<u>250</u>
<i>Total 2022</i>	<u>3,362</u>	<u>45,277</u>	<u>20,520</u>	<u>-</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Ministerial 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Ministry and mission fund	-	38,124	45,277
General expenses	375	2,928	1,214
Communication	-	1,364	1,563
Printing and stationery	-	1,073	748
Motor vehicles	1,200	1,200	1,200
Council tax	3,513	3,513	3,351
Junior Church	-	575	441
Insurance	1,060	4,828	5,147
Light and heat	-	4,141	3,502
Water	1,092	1,983	1,649
Cleaning	-	4,251	3,803
Repairs and renewals	-	33,744	8,060
Equipment	-	-	141
Piano tuning	-	280	265
Copying and reproduction licences	-	952	761
Total 2023	7,240	98,956	77,122
<i>Total 2022</i>	<i>7,964</i>	<i>77,122</i>	

Analysis of support costs

	Other expenditure 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	2,649	2,649	1,847
Ministry and mission fund	435	435	479
General expenses	290	290	-
Printing and stationery	162	162	150
Accounting fees	6,120	6,120	6,750
	9,656	9,656	9,226

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	630	630
Fees payable to the charity's independent examiner in respect of: All other services not included above	<u>6,120</u>	<u>6,120</u>

10. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Elder expenses have been incurred (2022 - £NIL).

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2023	11,409	11,955	23,364
Additions	211	2,712	2,923
Disposals	-	(5,466)	(5,466)
At 31 December 2023	11,620	9,201	20,821
Depreciation			
At 1 January 2023	5,841	10,133	15,974
Charge for the year	1,156	760	1,916
On disposals	-	(4,732)	(4,732)
At 31 December 2023	6,997	6,161	13,158
Net book value			
At 31 December 2023	4,623	3,040	7,663
At 31 December 2022	5,567	1,822	7,389

12. Debtors

	2023 £	2022 £
Trade debtors	40	157
Other debtors	272	272
Prepayments and accrued income	5,018	4,166
Tax recoverable	8,385	486
	13,715	5,081

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	2,254	-
Trade creditors	1,845	1,358
Accruals and deferred income	2,024	837
	<u>6,123</u>	<u>2,195</u>

14. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Other loans	<u>9,014</u>	<u>-</u>

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>37,032</u>	<u>37,160</u>

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Fund	45,083	84,146	(88,716)	40,513
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Mission Giving	2,352	-	(627)	1,725
Synod for repairs	-	21,981	(20,947)	1,034
	<hr/>	<hr/>	<hr/>	<hr/>
	2,352	21,981	(21,574)	2,759
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	47,435	106,127	(110,290)	43,272
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
Designated funds					
Legacies Reserve	51,333	-	-	(51,333)	-
Building Fund	25,754	-	-	(25,754)	-
	<u>77,087</u>	<u>-</u>	<u>-</u>	<u>(77,087)</u>	<u>-</u>
General funds					
General Fund	(35,964)	67,923	(81,930)	95,054	45,083
Total Unrestricted funds	<u>41,123</u>	<u>67,923</u>	<u>(81,930)</u>	<u>17,967</u>	<u>45,083</u>
Restricted funds					
Youth Work Fund	7,729	8,979	-	(16,708)	-
Mission Giving	1,491	861	-	-	2,352
Events	1,259	-	-	(1,259)	-
Synod for repairs	-	6,387	(6,387)	-	-
	<u>10,479</u>	<u>16,227</u>	<u>(6,387)</u>	<u>(17,967)</u>	<u>2,352</u>
Total of funds	<u><u>51,602</u></u>	<u><u>84,150</u></u>	<u><u>(88,317)</u></u>	<u><u>-</u></u>	<u><u>47,435</u></u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	45,083	84,146	(88,716)	40,513
Restricted funds	2,352	21,981	(21,574)	2,759
	<u>47,435</u>	<u>106,127</u>	<u>(110,290)</u>	<u>43,272</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Designated funds	77,087	-	-	(77,087)	-
General funds	(35,964)	67,923	(81,930)	95,054	45,083
Restricted funds	10,479	16,227	(6,387)	(17,967)	2,352
	<u>51,602</u>	<u>84,150</u>	<u>(88,317)</u>	<u>-</u>	<u>47,435</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	7,662	-	7,662
Current assets	47,988	2,759	50,747
Creditors due within one year	(6,123)	-	(6,123)
Creditors due in more than one year	(9,014)	-	(9,014)
Total	40,513	2,759	43,272

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,389	-	7,389
Current assets	39,889	2,352	42,241
Creditors due within one year	(2,195)	-	(2,195)
Total	45,083	2,352	47,435

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1133127

Accounts

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

LINDFIELD UNITED REFORMED CHURCH CHARITY

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LINDFIELD UNITED REFORMED CHURCH CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Elders

Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mr Terence John Ward
Rev Keith Morrison
Mrs Jill Margaret Franklin (appointed 27 November 2022)
Dr Martin Jonathan Richard Hall (appointed 27 November 2022)

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil Gods plan for our lives
- Demonstrating Gods love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

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

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

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

c. Main activities undertaken to further the charity's purposes for the public benefit

Throughout 2022 Lindfield URC continued to hold services every week, support members pastorally and serve the local community actively. The hybrid nature of services which initially started as a consequence of Covid restrictions has continued and we intend to offer this indefinitely. This encourages people to attend services in person but makes them available online to anyone who is unable to attend in person. We hold services each week on a Sunday, and there is a Wednesday worship service each month. During the week we host and organise a range of regular activities including those for young people and various other groups within the fellowship and on behalf of the local community.

The premises continue to be used to host and support a number of large scale public events as well as being let for the use of community groups. The Repair Cafe, meeting monthly on the premises has been a great success since launching in 2021.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above.

Lindfield URC qualified for Silver status under the ECO Church award in recognition of the faithful and sustainable stewardship of our resources and buildings, as a response to our engagement with local and global environmental issues and in recognition of the commitment within the personal lifestyles of our members to demonstrate our love for God and one another generously and responsibly.

We continue to welcome new worshippers and members to our fellowship, while some of our long standing members have moved or sadly passed away. We have a very up to date website www.lindfieldurc.org.uk as well as active engagement with members and the local community via social media.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2022 the level of reserves was consistent with this policy.

c. Result for the year

Our income is predominantly through gifts and legacies from our members and visitors; We have various additional sources of income including premises letting and gift aid relief.

Overall there was a small decrease in total net assets during the year. The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions had affected the way the fellowship operated, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month. A Church Meeting usually takes place every other month. There are a series of Committees with delegated responsibilities for specific aspects of church life which report to the Elders Meeting.

There is an Annual Meeting of the Church Meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Post year end events

We continue to hold our hybrid services and offer our mid week groups since the year end. We are continuing to make our worship and teaching available online for those who cannot attend in person.

Approved by order of the members of the board of Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 26 July 2023

LINDFIELD UNITED REFORMED CHURCH CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

I report to the charity Elders on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed:

Dated: 26 July 2023

Brian T Cook

FCA

GMBC LLP

Chartered Tax Advisers and Accountants

LINDFIELD UNITED REFORMED CHURCH CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	63,505	15,366	78,872	116,831
Other trading activities	4	4,382	861	5,242	2,867
Investments	5	36	-	36	10
Total income		67,923	16,227	84,150	119,708
Expenditure on:					
Charitable activities	7	81,930	6,387	88,317	116,224
Total expenditure		81,930	6,387	88,317	116,224
Net (expenditure)/income		(14,007)	9,840	(4,167)	3,484
Transfers between funds	16	17,967	(17,967)	-	-
Net movement in funds		3,960	(8,127)	(4,167)	3,484
Reconciliation of funds:					
Total funds brought forward		41,123	10,479	51,602	48,118
Net movement in funds		3,960	(8,127)	(4,167)	3,484
Total funds carried forward		45,083	2,352	47,435	51,602

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	7,389	4,830
		<u>7,389</u>	<u>4,830</u>
Current assets			
Debtors	13	5,081	17,890
Cash at bank and in hand		37,160	30,128
		<u>42,241</u>	<u>48,018</u>
Creditors: amounts falling due within one year	14	(2,195)	(1,246)
		<u>40,046</u>	<u>46,772</u>
Total net assets		<u><u>47,435</u></u>	<u><u>51,602</u></u>
Charity funds			
Restricted funds	16	2,352	10,479
Unrestricted funds	16	45,083	41,123
Total funds		<u><u>47,435</u></u>	<u><u>51,602</u></u>

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 26 July 2023

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Lindfield United Reformed Church Charity is a charity constituted by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, RH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	Reducing balance
Office equipment	-	20%	Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Elders for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

With the agreement of the Church Meeting it is now the policy not to use Designated funds. These are now incorporated within the General Fund. Similarly, where possible there has been a reduction in the use of Restricted Funds. With the express agreement of those who had made gifts of this nature, existing Restricted funds have been incorporated in the General Fund. However where future Gifts are made on a Restricted basis they will continue to be shown as such. The purpose of this is to improve transparency and flexibility as to the funds available to the Charity.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations				
Offerings - standing orders	47,216	-	47,216	64,056
Offerings - envelopes	290	-	290	276
Offerings - loose collections	3,883	-	3,883	1,282
Income tax refunds under gift aid	10,675	-	10,675	13,572
Youth work donations	-	8,979	8,979	13,101
Grants				
Covid JRS Claims	-	-	-	5,999
Synod grants	-	6,387	6,387	18,545
Donations	1,216	-	1,216	-
Legacies	225	-	225	-
Subtotal	<u>1,441</u>	<u>-</u>	<u>1,441</u>	<u>-</u>
	<u>63,505</u>	<u>15,366</u>	<u>78,871</u>	<u>116,831</u>
<i>Total 2021</i>	<u><u>79,186</u></u>	<u><u>37,645</u></u>	<u><u>116,831</u></u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Premises hire	1,185	-	1,185	320
Romans 1:11 bursary	-	438	438	400
Mission giving	-	423	423	243
Miscellaneous receipts	3,197	-	3,197	1,904
Total 2022	<u>4,382</u>	<u>861</u>	<u>5,243</u>	<u>2,867</u>
<i>Total 2021</i>	<u>2,224</u>	<u>643</u>	<u>2,867</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest received	36	36	10
	<u>36</u>	<u>36</u>	<u>10</u>

6. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Mission giving	1,969	1,969	3,957
	<u>1,969</u>	<u>1,969</u>	<u>3,957</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Other expenditure	14,557	-	14,557	14,688
Ministry and mission fund	45,276	-	45,276	47,652
Church	14,133	6,387	20,520	31,593
Youth	-	-	-	15,750
Ministerial	7,964	-	7,964	6,541
Total 2022	<u>81,930</u>	<u>6,387</u>	<u>88,317</u>	<u>116,224</u>
<i>Total 2021</i>	<u>81,571</u>	<u>34,653</u>	<u>116,224</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other expenditure	3,362	1,969	9,226	14,557	14,688
Ministry and mission fund	45,276	-	-	45,276	47,652
Church	20,520	-	-	20,520	31,593
Youth	-	-	-	-	15,750
Ministerial	7,964	-	-	7,964	6,541
Total 2022	<u>77,122</u>	<u>1,969</u>	<u>9,226</u>	<u>88,317</u>	<u>116,224</u>
<i>Total 2021</i>	<u>104,474</u>	<u>3,957</u>	<u>7,793</u>	<u>116,224</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2022 £	Ministry and mission fund 2022 £	Church 2022 £	Youth 2022 £
Staff costs	-	-	-	-
Ministry and mission fund	-	45,277	-	-
General expenses	1,051	-	-	-
Communication	1,563	-	-	-
Printing and stationery	748	-	-	-
Motor vehicles	-	-	-	-
Council tax	-	-	-	-
Junior Church	-	-	441	-
Insurance	-	-	3,085	-
Light and heat	-	-	3,502	-
Water	-	-	1,038	-
Cleaning	-	-	3,803	-
Repairs and renewals	-	-	7,484	-
Equipment	-	-	141	-
Piano tuning	-	-	265	-
Copying and reproduction licences	-	-	761	-
Total 2022	<u>3,362</u>	<u>45,277</u>	<u>20,520</u>	<u>-</u>
<i>Total 2021</i>	<u>2,938</u>	<u>47,652</u>	<u>31,593</u>	<u>15,750</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Ministerial 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	-	-	15,750
Ministry and mission fund	-	45,277	47,652
General expenses	166	1,217	540
Communication	-	1,563	2,288
Printing and stationery	-	748	276
Motor vehicles	1,200	1,200	1,200
Council tax	3,351	3,351	3,231
Junior Church	-	441	-
Insurance	2,061	5,146	4,882
Light and heat	-	3,502	2,352
Water	611	1,649	847
Cleaning	-	3,803	2,173
Repairs and renewals	575	8,059	21,668
Equipment	-	141	499
Piano tuning	-	265	115
Copying and reproduction licences	-	761	1,001
Total 2022	<u>7,964</u>	<u>77,123</u>	<u>104,474</u>
<i>Total 2021</i>	<u>6,541</u>	<u>104,474</u>	

Analysis of support costs

	Other expenditure 2022 £	Total funds 2022 £	Total funds 2021 £
Depreciation	1,847	1,847	1,208
Ministry and mission fund	479	479	426
Printing and stationery	150	150	207
Accounting fees	6,750	6,750	5,952
	<u>9,226</u>	<u>9,226</u>	<u>7,793</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	630	630
Fees payable to the charity's independent examiner in respect of: All other services not included above	<u>6,120</u>	<u>5,310</u>

10. Staff costs

	2022 £	2021 £
Wages and salaries	-	15,750
	<u>-</u>	<u>15,750</u>

The average number of persons employed by the charity during the year was as follows:

No employee received remuneration amounting to more than £60,000 in either year.

11. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Elder expenses have been incurred (2021 - £NIL).

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2022	7,002	11,956	18,958
Additions	4,406	-	4,406
At 31 December 2022	11,408	11,956	23,364
Depreciation			
At 1 January 2022	4,450	9,677	14,127
Charge for the year	1,392	456	1,848
At 31 December 2022	5,842	10,133	15,975
Net book value			
At 31 December 2022	5,566	1,823	7,389
<i>At 31 December 2021</i>	2,552	2,278	4,830

13. Debtors

	2022 £	2021 £
Trade debtors	157	336
Other debtors	272	272
Prepayments and accrued income	4,166	5,618
Tax recoverable	486	11,664
	5,081	17,890

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,358	490
Accruals and deferred income	837	756
	<u>2,195</u>	<u>1,246</u>

15. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>37,160</u>	<u>30,128</u>

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Legacies Reserve	51,333	-	-	(51,333)	-
Building Fund	25,754	-	-	(25,754)	-
	<u>77,087</u>	<u>-</u>	<u>-</u>	<u>(77,087)</u>	<u>-</u>
General funds					
General Fund	(35,964)	67,923	(81,930)	95,054	45,083
	<u>41,123</u>	<u>67,923</u>	<u>(81,930)</u>	<u>17,967</u>	<u>45,083</u>
Restricted funds					
Youth Work Fund	7,729	8,979	-	(16,708)	-
Mission Giving	1,491	861	-	-	2,352
Events	1,259	-	-	(1,259)	-
Synod for repairs	-	6,387	(6,387)	-	-
	<u>10,479</u>	<u>16,227</u>	<u>(6,387)</u>	<u>(17,967)</u>	<u>2,352</u>
Total of funds	<u><u>51,602</u></u>	<u><u>84,150</u></u>	<u><u>(88,317)</u></u>	<u><u>-</u></u>	<u><u>47,435</u></u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
Designated funds					
Legacies Reserve	51,333	-	-	-	51,333
Building Fund	25,754	-	-	-	25,754
	<u>77,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,087</u>
General funds					
General Fund	(35,813)	81,420	(81,571)	-	(35,964)
	<u>41,274</u>	<u>81,420</u>	<u>(81,571)</u>	<u>-</u>	<u>41,123</u>
Restricted funds					
Youth Work Fund	4,379	19,100	(15,750)	-	7,729
Mission Giving	1,206	643	(358)	-	1,491
Events	1,259	-	-	-	1,259
Synod for repairs	-	18,545	(18,545)	-	-
	<u>6,844</u>	<u>38,288</u>	<u>(34,653)</u>	<u>-</u>	<u>10,479</u>
Total of funds	<u><u>48,118</u></u>	<u><u>119,708</u></u>	<u><u>(116,224)</u></u>	<u><u>-</u></u>	<u><u>51,602</u></u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	77,087	-	-	(77,087)	-
General funds	(35,964)	67,923	(81,930)	95,054	45,083
Restricted funds	10,479	16,227	(6,387)	(17,967)	2,352
	<u>51,602</u>	<u>84,150</u>	<u>(88,317)</u>	<u>-</u>	<u>47,435</u>

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds	77,087	-	-	77,087
General funds	(35,813)	81,420	(81,571)	(35,964)
Restricted funds	6,844	38,288	(34,653)	10,479
	<u>48,118</u>	<u>119,708</u>	<u>(116,224)</u>	<u>51,602</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,389	-	7,389
Current assets	39,889	2,352	42,241
Creditors due within one year	(2,195)	-	(2,195)
Total	45,083	2,352	47,435

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	4,830	-	4,830
Current assets	37,539	10,479	48,018
Creditors due within one year	(1,246)	-	(1,246)
Total	41,123	10,479	51,602

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1133127

Accounts

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

LINDFIELD UNITED REFORMED CHURCH CHARITY

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LINDFIELD UNITED REFORMED CHURCH CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Elders

Mrs Susan Peta Gooch (resigned 28 November 2021)
Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mrs Lesley Maria Sparks (resigned 20 May 2021)
Mr Terence John Ward
Rev Keith Morrison

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil Gods plan for our lives
- Demonstrating Gods love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

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

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

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

c. Main activities undertaken to further the charity's purposes for the public benefit

Throughout 2021 Lindfield URC continued to hold services every week, support members pastorally and serve the local community actively. This was online as necessary to meet COVID regulations and protect members and hybrid whenever meeting in person was possible. The church with the aid of a grant invested in the equipment to continue to offer live services online indefinitely. By the end of 2021 all midweek groups had reopened and Sunday services and the monthly Wednesday worship service had fully restarted. During the week we host and organise a range of regular activities including those for young people and various other groups within the fellowship and on behalf of the local community.

The premises continue to be used to host and support a number of large scale public events as well as being let for the use of community groups. The Repair Cafe, meeting monthly on the premises has been a great success since launching in 2021.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above.

Lindfield URC qualified for Bronze status under the ECO Church award in recognition of the faithful and sustainable stewardship of our resources and buildings, as a response to our engagement with local and global environmental issues and in recognition of the commitment within the personal lifestyles of our members to demonstrate our love for God and one another generously and responsibly.

While a number of long standing members moved away during the pandemic we have also seen new members come into membership and a number of new people attending services regularly, both in person and online. We have a very up to date website www.lindfieldurc.org.uk as well as active engagement with members and the local community via social media.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2021 the level of reserves was consistent with this policy.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

c. Result for the year

Our income comprises various sources of income including premises letting and gift aid relief. However, it is predominantly through the gifts and legacies from our members and visitors.

Provision is made for future capital expenditure by making transfers into designated funds. Some gifts are made into restricted funds for specific purposes including the generous support by our members of external Mission Activities.

Overall there was a small increase in total cash assets of around £3,300 (just over 10%) during the year. The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions have affected the way the fellowship operated, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month, and these have continued to be held 'virtually' during the pandemic. The Church Meeting usually takes place every other month but this pattern has been interrupted at the current time. There are a series of Committees with delegated responsibilities for specific aspects of church life and which report to the Elders Meeting.

There is an Annual Meeting of the Church meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving.

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Post year end events

We have been able to hold hybrid services since the year end. We are continuing to make our worship and teaching available online for those who cannot attend in person.

Approved by order of the members of the board of Elders and signed on their behalf by:



Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 31 May 2022

LINDFIELD UNITED REFORMED CHURCH CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed:

Dated: 31 May 2022

Brian T Cook

FCA

GMBC LLP

Chartered Tax Advisers and Accountants

LINDFIELD UNITED REFORMED CHURCH CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	79,186	37,645	116,831	103,323
Other trading activities	4	2,224	643	2,867	8,240
Investments	5	10	-	10	98
Total income		81,420	38,288	119,708	111,661
Expenditure on:					
Raising funds	6	-	-	-	57
Charitable activities	8	81,571	34,653	116,224	115,662
Total expenditure		81,571	34,653	116,224	115,719
Net (expenditure)/income		(151)	3,635	3,484	(4,058)
Net movement in funds		(151)	3,635	3,484	(4,058)
Reconciliation of funds:					
Total funds brought forward		41,274	6,844	48,118	52,176
Net movement in funds		(151)	3,635	3,484	(4,058)
Total funds carried forward		41,123	10,479	51,602	48,118

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 24 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	4,830	6,037
		<u>4,830</u>	<u>6,037</u>
Current assets			
Debtors	14	17,890	16,214
Cash at bank and in hand		30,128	26,839
		<u>48,018</u>	<u>43,053</u>
Creditors: amounts falling due within one year	15	(1,246)	(972)
		<u>46,772</u>	<u>42,081</u>
Net current assets		<u>46,772</u>	<u>42,081</u>
Total net assets		<u><u>51,602</u></u>	<u><u>48,118</u></u>
Charity funds			
Restricted funds	17	10,479	6,844
Unrestricted funds	17	41,123	41,274
		<u>51,602</u>	<u>48,118</u>
Total funds		<u><u>51,602</u></u>	<u><u>48,118</u></u>

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 31 May 2022

The notes on pages 10 to 24 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Lindfield United Reformed Church Charity is a charity constituted by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, TH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Reducing balance
Office equipment	-	20% Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Elders for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations				
Offerings - standing orders	64,056	-	64,056	(54,886)
Offerings - envelopes	276	-	276	1,347
Offerings - loose collections	1,282	-	1,282	2,708
Income tax refunds under gift aid	13,572	-	13,572	13,336
Youth work donations	-	13,101	13,101	17,766
Grants				
Covid JRS Claims	-	5,999	5,999	11,280
Synod grants	-	18,545	18,545	-
Donations	-	-	-	109,772
Legacies	-	-	-	2,000
	<u>79,186</u>	<u>37,645</u>	<u>116,831</u>	<u>103,323</u>
<i>Total 2020</i>	<u>74,276</u>	<u>29,047</u>	<u>103,323</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Premises hire	320	-	320	1,260
Romans 1:11 bursary	-	400	400	675
Mission giving	-	243	243	283
Miscellaneous receipts	1,904	-	1,904	6,022
Total 2021	<u>2,224</u>	<u>643</u>	<u>2,867</u>	<u>8,240</u>
<i>Total 2020</i>	<u>7,282</u>	<u>958</u>	<u>8,240</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Interest received	10	10	98

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Brochures and material	-	-	57

7. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Mission giving	3,957	3,957	8,552

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other expenditure	14,331	357	14,688	17,761
Ministry and mission fund	47,652	-	47,652	47,652
Church	13,047	18,546	31,593	17,188
Worship and teaching	-	-	-	307
Youth	-	15,750	15,750	27,051
Ministerial	6,541	-	6,541	5,703
Total 2021	81,571	34,653	116,224	115,662
<i>Total 2020</i>	<i>87,125</i>	<i>28,537</i>	<i>115,662</i>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other expenditure	2,938	3,957	7,793	14,688	17,760
Ministry and mission fund	47,652	-	-	47,652	47,652
Church	31,593	-	-	31,593	17,188
Worship and teaching	-	-	-	-	307
Youth	15,750	-	-	15,750	27,051
Ministerial	6,541	-	-	6,541	5,703
Total 2021	104,474	3,957	7,793	116,224	115,662
<i>Total 2020</i>	<i>101,670</i>	<i>8,552</i>	<i>5,439</i>	<i>115,661</i>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2021 £	Ministry and mission fund 2021 £	Church 2021 £	Worship and teaching 2021 £	Youth 2021 £
Staff costs	-	-	-	-	15,750
Ministry and mission fund	-	47,652	-	-	-
General expenses	375	-	-	-	-
Communication	2,287	-	-	-	-
Printing and stationery	276	-	-	-	-
Motor vehicles	-	-	-	-	-
Council tax	-	-	-	-	-
Junior Church	-	-	-	-	-
Insurance	-	-	3,956	-	-
Light and heat	-	-	2,352	-	-
Water	-	-	97	-	-
Cleaning	-	-	2,173	-	-
Repairs and renewals	-	-	21,400	-	-
Equipment	-	-	499	-	-
Piano tuning	-	-	115	-	-
Copying and reproduction licences	-	-	1,001	-	-
Central Sussex United Area	-	-	-	-	-
Total 2021	<u>2,938</u>	<u>47,652</u>	<u>31,593</u>	<u>-</u>	<u>15,750</u>
<i>Total 2020</i>	<u>3,769</u>	<u>47,652</u>	<u>17,188</u>	<u>307</u>	<u>27,051</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Ministerial 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	-	15,750	26,395
Ministry and mission fund	-	47,652	47,652
General expenses	166	541	3,678
Communication	-	2,287	2,136
Printing and stationery	-	276	(1,423)
Motor vehicles	1,200	1,200	1,200
Council tax	3,231	3,231	3,184
Junior Church	-	-	307
Insurance	926	4,882	4,547
Light and heat	-	2,352	4,403
Water	750	847	191
Cleaning	-	2,173	5,169
Repairs and renewals	268	21,668	2,038
Equipment	-	499	1,024
Piano tuning	-	115	-
Copying and reproduction licences	-	1,001	969
Central Sussex United Area	-	-	200
Total 2021	<u>6,541</u>	<u>104,474</u>	<u>101,670</u>
<i>Total 2020</i>	<u>5,703</u>	<u>101,670</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other expenditure 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	1,208	1,208	1,509
Ministry and mission fund	426	426	257
Computer	-	-	27
Printing and stationery	207	207	-
Accounting fees	5,952	5,952	3,646
	7,793	7,793	5,439
	7,793	7,793	5,439

10. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	630	630
Fees payable to the charity's independent examiner in respect of: All other services not included above	5,310	2,880
	5,310	2,880

11. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	15,750	26,394
	15,750	26,394
	15,750	26,394

The average number of persons employed by the charity during the year was as follows:

	2021 No.	<i>2020 No.</i>
Youth pastor	-	1
	-	1

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

12. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Elder expenses have been incurred (2020 - £NIL).

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2021	7,002	11,956	18,958
At 31 December 2021	<u>7,002</u>	<u>11,956</u>	<u>18,958</u>
Depreciation			
At 1 January 2021	3,812	9,108	12,920
Charge for the year	638	569	1,207
At 31 December 2021	<u>4,450</u>	<u>9,677</u>	<u>14,127</u>
Net book value			
At 31 December 2021	<u>2,552</u>	<u>2,279</u>	<u>4,831</u>
At 31 December 2020	<u>3,190</u>	<u>2,848</u>	<u>6,038</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Debtors

	2021 £	2020 £
Trade debtors	336	330
Other debtors	272	201
Prepayments and accrued income	5,618	4,315
Tax recoverable	11,664	11,368
	<u>17,890</u>	<u>16,214</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	490	322
Other creditors	-	139
Accruals and deferred income	756	511
	<u>1,246</u>	<u>972</u>

16. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>30,128</u>	<u>26,839</u>

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
Designated funds				
Legacies Reserve	51,333	-	-	51,333
Building Fund	25,754	-	-	25,754
	77,087	-	-	77,087
General funds				
General Fund	(35,813)	81,420	(81,571)	(35,964)
	41,274	81,420	(81,571)	41,123
Restricted funds				
Youth Work Fund	4,379	19,100	(15,750)	7,729
Mission Giving	1,206	643	(358)	1,491
Events	1,259	-	-	1,259
Synod for repairs	-	18,545	(18,545)	-
	6,844	38,288	(34,653)	10,479
	48,118	119,708	(116,224)	51,602
Total of funds	48,118	119,708	(116,224)	51,602

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
Designated funds					
Legacies Reserve	49,333	2,000	-	-	51,333
Building Fund	25,754	-	-	-	25,754
	<u>75,087</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>77,087</u>
General funds					
General Fund	(27,139)	79,658	(87,182)	(1,150)	(35,813)
	<u>47,948</u>	<u>81,658</u>	<u>(87,182)</u>	<u>(1,150)</u>	<u>41,274</u>
Total Unrestricted funds	<u>47,948</u>	<u>81,658</u>	<u>(87,182)</u>	<u>(1,150)</u>	<u>41,274</u>
Restricted funds					
Youth Work Fund	2,383	29,047	(27,051)	-	4,379
Mission Giving	584	958	(1,486)	1,150	1,206
Events	1,259	-	-	-	1,259
	<u>4,226</u>	<u>30,005</u>	<u>(28,537)</u>	<u>1,150</u>	<u>6,844</u>
Total of funds	<u>52,174</u>	<u>111,663</u>	<u>(115,719)</u>	<u>-</u>	<u>48,118</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Designated funds	77,087	-	-	77,087
General funds	(35,813)	81,420	(81,571)	(35,964)
Restricted funds	6,844	38,288	(34,653)	10,479
	<u>48,118</u>	<u>119,708</u>	<u>(116,224)</u>	<u>51,602</u>

Summary of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds	75,087	2,000	-	-	77,087
General funds	(27,139)	79,658	(87,182)	(1,150)	(35,813)
Restricted funds	4,226	30,005	(28,537)	1,150	6,844
	<u>52,174</u>	<u>111,663</u>	<u>(115,719)</u>	<u>-</u>	<u>48,118</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	4,830	-	4,830
Current assets	37,539	10,479	48,018
Creditors due within one year	(1,246)	-	(1,246)
Total	41,123	10,479	51,602

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	6,038	-	6,038
Current assets	36,210	6,844	43,054
Creditors due within one year	(974)	-	(974)
Total	41,274	6,844	48,118

LINDFIELD UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1133127

Accounts

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

LINDFIELD UNITED REFORMED CHURCH CHARITY

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LINDFIELD UNITED REFORMED CHURCH CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Elders

Mrs Susan Peta Gooch
Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mrs Lesley Maria Sparks
Mr Terence John Ward

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

Brian Cook Associates
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the 1 January 2020 to 31 December 2020.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil Gods plan for our lives
- Demonstrating Gods love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

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

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

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

c. Main activities undertaken to further the charity's purposes for the public benefit

At the start of 2020 we had our usual services on Sundays, and on the first Wednesday in each month, at which all were welcome. During the week we were holding a range of regular activities including those for young people and various other groups within the fellowship. Following the COVID related 'lock down' in March 2020, our Sunday morning services moved to an online format; mid-week services, and other activities, together with the various other services and events usually held during the year were held in alternative formats online where possible, and as restrictions permitted. These online services and activities were very successful and we were able to reach a considerable number of new people who might not otherwise have attended.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above. We continue to thrive as a congregation with our membership numbers constant throughout the year. We have a very up to date website, www.lindfieldurc.org.uk, so please look to that for further information.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2020 the level of reserves was consistent with this policy.

c. Result for the year

Our income comprises various sources of income including premises letting and gift aid relief. However, it is predominantly through the gifts and legacies from our members and visitors.

Provision is made for future capital expenditure by making transfers into designated funds. Some gifts are made into restricted funds for specific purposes including the generous support by our members of external Mission Activities and the employment of a Youth Pastor.

Overall there was a small reduction in total cash assets of around £4,000 (7.5%) during the year; however The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions have affected the way the fellowship operates, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month, and these have continued to be held 'virtually' during the pandemic. The Church Meeting usually takes place every other month but this pattern has been interrupted at the current time. There are a series of Committees with delegated responsibilities for specific aspects of church life and which report to the Elders Meeting.

There is an Annual Meeting of the Church meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving. It was not possible to hold this meeting in November 2020, but an Annual Meeting was held in June 2021 at the first opportunity once restrictions permitted.

LINDFIELD UNITED REFORMED CHURCH CHARITY

ELDERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Post year end events

Since the year end, like others, we have continued to adapt and respond to the ongoing health crisis. As we have done throughout 2020, we continue to do as much as we can according to the government restrictions in place from time to time. We are now able to hold services in person again, and have adopted a 'hybrid' format also sharing these online for those who cannot attend in person.

Various other groups are now restarting where possible. However we have been able to make extensive use of technology to continue much of our activity, including online services.

Our Youth Pastor was on furlough through much of 2020, but this was 'part time' during late 2020 and since the year end. However, sadly he left us at the end of July 2021 and arrangements are being made to fill this role.

Approved by order of the members of the board of Elders and signed on their behalf by:



Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 22 September 2021

LINDFIELD UNITED REFORMED CHURCH CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

I report to the charity Elders on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed:

Dated: 23 September 2021

Brian T Cook

FCA

Brian Cook Associates

Chartered Tax Advisers and Accountants

LINDFIELD UNITED REFORMED CHURCH CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Income from:					
Donations and legacies	3	74,278	11,280	85,558	86,266
Other trading activities	4	7,282	18,724	26,006	39,361
Investments	5	98	-	98	4
Total income		81,658	30,004	111,662	125,631
Expenditure on:					
Raising funds	6	57	-	57	-
Charitable activities	8	87,125	28,537	115,662	136,393
Total expenditure		87,182	28,537	115,719	136,393
Net (expenditure)/income					
Transfers between funds	17	(5,524) (1,150)	1,467 1,150	(4,057) -	(10,762) -
Net movement in funds		(6,674)	2,617	(4,057)	(10,762)
Reconciliation of funds:					
Total funds brought forward		47,948	4,226	52,174	62,936
Net movement in funds		(6,674)	2,617	(4,057)	(10,762)
Total funds carried forward		41,274	6,843	48,117	52,174

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	6,038	7,547
		<hr/>	<hr/>
		6,038	7,547
Current assets			
Debtors	14	16,214	19,049
Cash at bank and in hand		26,839	28,222
		<hr/>	<hr/>
		43,053	47,271
Creditors: amounts falling due within one year	15	(973)	(2,644)
		<hr/>	<hr/>
Net current assets		42,080	44,627
		<hr/>	<hr/>
Total net assets		48,118	52,174
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	17	6,844	4,226
Unrestricted funds	17	41,274	47,948
		<hr/>	<hr/>
Total funds		48,118	52,174
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 22 September 2021

The notes on pages 9 to 23 form part of these financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Lindfield United Reformed Church Charity is a charity constituted by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, TH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	Reducing balance
Office equipment	-	20%	Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Elders for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations				
Offerings - standing orders	54,887	-	54,887	57,398
Offerings - envelopes	1,347	-	1,347	3,499
Offerings - loose collections	2,708	-	2,708	8,929
Income tax refunds under gift aid	13,336	-	13,336	15,940
Miscellaneous donations	-	-	-	500
Grants				
Covid JRS Claims	-	11,280	11,280	-
Legacies	2,000	-	2,000	-
Subtotal	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
	<u>74,278</u>	<u>11,280</u>	<u>85,558</u>	<u>86,266</u>
<i>Total 2019</i>	<u>86,266</u>	<u>-</u>	<u>86,266</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Premises hire	1,260	-	1,260	5,010
Romans 1:11 bursary	-	675	675	675
Mission giving	-	283	283	1,690
Youth work	-	17,766	17,766	22,763
Miscellaneous receipts	6,022	-	6,022	8,039
Manse repairs and maintenance	-	-	-	1,184
Total 2020	<u>7,282</u>	<u>18,724</u>	<u>26,006</u>	<u>39,361</u>
<i>Total 2019</i>	<u>14,233</u>	<u>25,128</u>	<u>39,361</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income from other trading activities (continued)

Income from fundraising events (continued)

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Interest received	98	98	4

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Brochures and material	57	57	-

7. Analysis of grants

	Grants to Institutions 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Mission giving	8,552	8,552	13,493

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Other expenditure	16,275	1,486	17,761	28,603
Ministry and mission fund	47,652	-	47,652	53,064
Church	17,188	-	17,188	17,120
Worship and teaching	307	-	307	682
Youth	-	27,051	27,051	29,272
Ministerial	5,703	-	5,703	7,652
Total 2020	87,125	28,537	115,662	136,393
<i>Total 2019</i>	<i>107,339</i>	<i>29,054</i>	<i>136,393</i>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Other expenditure	3,769	8,552	5,439	17,760	28,604
Ministry and mission fund	47,652	-	-	47,652	53,064
Church	17,188	-	-	17,188	17,120
Worship and teaching	307	-	-	307	682
Youth	27,051	-	-	27,051	29,272
Ministerial	5,703	-	-	5,703	7,652
Total 2020	101,670	8,552	5,439	115,662	136,393
<i>Total 2019</i>	<i>116,715</i>	<i>13,493</i>	<i>6,186</i>	<i>136,394</i>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2020 £	Ministry and mission fund 2020 £	Church 2020 £	Worship and teaching 2020 £	Youth 2020 £
Staff costs	-	-	-	-	26,395
Ministry and mission fund	-	47,652	-	-	-
General expenses	2,856	-	-	-	656
Communication	2,136	-	-	-	-
Computer	-	-	-	-	-
Printing and stationery	(1,423)	-	-	-	-
Motor vehicles	-	-	-	-	-
Council tax	-	-	-	-	-
Pulpit supply	-	-	-	-	-
Junior Church	-	-	-	307	-
Insurance	-	-	3,681	-	-
Light and heat	-	-	4,403	-	-
Water	-	-	206	-	-
Cleaning	-	-	5,169	-	-
Repairs and renewals	-	-	1,736	-	-
Equipment	-	-	1,024	-	-
Piano tuning	-	-	-	-	-
Copying and reproduction licences	-	-	969	-	-
Central Sussex United Area	200	-	-	-	-
Total 2020	<u>3,769</u>	<u>47,652</u>	<u>17,188</u>	<u>307</u>	<u>27,051</u>
<i>Total 2019</i>	<u>8,926</u>	<u>53,064</u>	<u>17,120</u>	<u>682</u>	<u>29,272</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Ministerial 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	-	26,395	26,229
Ministry and mission fund	-	47,652	53,064
General expenses	166	3,678	7,344
Communication	-	2,136	1,770
Computer	-	-	205
Printing and stationery	-	(1,423)	2,820
Motor vehicles	1,200	1,200	1,200
Council tax	3,184	3,184	3,250
Pulpit supply	-	-	313
Junior Church	-	307	165
Insurance	866	4,547	4,318
Light and heat	-	4,403	1,662
Water	(15)	191	2,481
Cleaning	-	5,169	6,931
Repairs and renewals	302	2,038	2,599
Equipment	-	1,024	1,055
Piano tuning	-	-	247
Copying and reproduction licences	-	969	862
Central Sussex United Area	-	200	200
Total 2020	<u>5,703</u>	<u>101,670</u>	<u>116,715</u>
<i>Total 2019</i>	<u>7,652</u>	<u>116,715</u>	

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other expenditure 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Depreciation	1,509	1,509	1,887
Ministry and mission fund	257	257	406
Computer	27	27	355
Accounting fees	3,646	3,646	3,538
	5,439	5,439	6,186
	5,439	5,439	6,186

10. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	630	630
Fees payable to the charity's independent examiner in respect of: All other services not included above	2,880	<i>2,880</i>
	2,880	<i>2,880</i>

11. Staff costs

	2020 £	<i>2019 £</i>
Wages and salaries	26,394	26,170
Contribution to defined contribution pension schemes	-	59
	26,394	26,229
	26,394	26,229

The average number of persons employed by the charity during the year was as follows:

	2020 No.	<i>2019 No.</i>
Youth pastor	1	<i>1</i>
	1	<i>1</i>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

12. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Elder expenses have been incurred (2019 - £NIL).

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2020	7,002	11,955	18,957
At 31 December 2020	<u>7,002</u>	<u>11,955</u>	<u>18,957</u>
Depreciation			
At 1 January 2020	3,014	8,396	11,410
Charge for the year	798	712	1,510
At 31 December 2020	<u>3,812</u>	<u>9,108</u>	<u>12,920</u>
Net book value			
At 31 December 2020	<u>3,190</u>	<u>2,847</u>	<u>6,037</u>
At 31 December 2019	<u>3,988</u>	<u>3,559</u>	<u>7,547</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

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FOR THE YEAR ENDED 31 DECEMBER 2020

14. Debtors

	2020 £	2019 £
Trade debtors	330	2,411
Other debtors	201	-
Prepayments and accrued income	4,315	2,798
Tax recoverable	11,368	13,840
	<u>16,214</u>	<u>19,049</u>

15. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	322	445
Other taxation and social security	-	460
Other creditors	139	138
Accruals and deferred income	512	1,601
	<u>973</u>	<u>2,644</u>

16. Financial instruments

	2020 £	2019 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>26,839</u>	<u>28,222</u>

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Legacies Reserve	49,333	2,000	-	-	51,333
Building Fund	25,754	-	-	-	25,754
	<u>75,087</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>77,087</u>
General funds					
General Funds - all funds	(27,139)	79,658	(87,182)	(1,150)	(35,813)
	<u>47,948</u>	<u>81,658</u>	<u>(87,182)</u>	<u>(1,150)</u>	<u>41,274</u>
Restricted funds					
Youth Work Fund	2,383	29,047	(27,051)	-	4,379
Mission Giving	584	958	(1,486)	1,150	1,206
Events	1,259	-	-	-	1,259
	<u>4,226</u>	<u>30,005</u>	<u>(28,537)</u>	<u>1,150</u>	<u>6,844</u>
Total of funds	<u><u>52,174</u></u>	<u><u>111,663</u></u>	<u><u>(115,719)</u></u>	<u><u>-</u></u>	<u><u>48,118</u></u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
Designated funds					
Legacies Reserve	49,333	-	-	-	49,333
Building Fund	20,754	-	-	5,000	25,754
	<u>70,087</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>75,087</u>
General funds					
General Fund	(15,100)	100,502	(107,338)	(5,203)	(27,139)
Total Unrestricted funds	<u>54,987</u>	<u>100,502</u>	<u>(107,338)</u>	<u>(203)</u>	<u>47,948</u>
Restricted funds					
Youth Work Fund	5,790	22,763	(26,170)	-	2,383
Mission Giving	900	2,365	(2,884)	203	584
Events	1,259	-	-	-	1,259
	<u>7,949</u>	<u>25,128</u>	<u>(29,054)</u>	<u>203</u>	<u>4,226</u>
Total of funds	<u><u>62,936</u></u>	<u><u>125,630</u></u>	<u><u>(136,392)</u></u>	<u><u>-</u></u>	<u><u>52,174</u></u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	75,087	2,000	-	-	77,087
General funds	(27,139)	79,658	(87,182)	(1,150)	(35,813)
Restricted funds	4,226	30,005	(28,537)	1,150	6,844
	<u>52,174</u>	<u>111,663</u>	<u>(115,719)</u>	<u>-</u>	<u>48,118</u>

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	70,087	-	-	5,000	75,087
General funds	(15,100)	100,502	(107,338)	(5,203)	(27,139)
Restricted funds	7,949	25,128	(29,054)	203	4,226
	<u>62,936</u>	<u>125,630</u>	<u>(136,392)</u>	<u>-</u>	<u>52,174</u>

LINDFIELD UNITED REFORMED CHURCH CHARITY

NOTES TO THE FINANCIAL STATEMENTS
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19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	6,038	-	6,038
Current assets	36,375	6,679	43,054
Creditors due within one year	(974)	-	(974)
Difference	(165)	165	-
Total	41,274	6,844	48,118

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	7,547	-	7,547
Current assets	43,046	4,226	47,272
Creditors due within one year	(2,646)	-	(2,646)
Total	47,947	4,226	52,173

20. Pension commitments

The charity operates a defined contribution pension scheme for its employee. The assets of the scheme are held separately in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £59 (2018 - £Nil).