
LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

LINDFIELD UNITED REFORMED CHURCH CHARITY

CONTENTS

	Page
Reference and administrative details of the charity, its Elders and advisers	1
Elders' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 23

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

**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 £	<i>Total funds 2019 £</i>
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	2,000	-	2,000	-
	74,278	11,280	85,558	86,266
<i>Total 2019</i>	86,266	-	86,266	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
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	7,282	18,724	26,006	39,361
<i>Total 2019</i>	14,233	25,128	39,361	

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 £	Total funds 2019 £
Interest received	98	98	4

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Brochures and material	57	57	-

7. Analysis of grants

	Grants to Institutions 2020 £	Total funds 2020 £	Total funds 2019 £
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	<u>87,125</u>	<u>28,537</u>	<u>115,662</u>	<u>136,393</u>
<i>Total 2019</i>	<u>107,339</u>	<u>29,054</u>	<u>136,393</u>	

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	<u>101,670</u>	<u>8,552</u>	<u>5,439</u>	<u>115,662</u>	<u>136,393</u>
<i>Total 2019</i>	<u>116,715</u>	<u>13,493</u>	<u>6,186</u>	<u>136,394</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

	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
	<hr/> 5,439 <hr/>	<hr/> 5,439 <hr/>	<hr/> 6,186 <hr/>

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	<hr/> 2,880 <hr/>	<hr/> 2,880 <hr/>

11. Staff costs

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

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

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

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	7,002	11,955	18,957
Depreciation			
At 1 January 2020	3,014	8,396	11,410
Charge for the year	798	712	1,510
At 31 December 2020	3,812	9,108	12,920
Net book value			
At 31 December 2020	3,190	2,847	6,037
At 31 December 2019	3,988	3,559	7,547

LINDFIELD UNITED REFORMED CHURCH CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
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
	16,214	19,049

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
	973	2,644

16. Financial instruments

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

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>
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 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	<u>(15,100)</u>	<u>100,502</u>	<u>(107,338)</u>	<u>(5,203)</u>	<u>(27,139)</u>
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
FOR THE YEAR ENDED 31 DECEMBER 2020**

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	<u>41,274</u>	<u>6,844</u>	<u>48,118</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
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	<u>47,947</u>	<u>4,226</u>	<u>52,173</u>

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).