
LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 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 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 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)
Net current assets		<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.

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

10. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	-	<i>15,750</i>
	<u>-</u>	<u><i>15,750</i></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	<u>11,408</u>	<u>11,956</u>	<u>23,364</u>
Depreciation			
At 1 January 2022	4,450	9,677	14,127
Charge for the year	1,392	456	1,848
At 31 December 2022	<u>5,842</u>	<u>10,133</u>	<u>15,975</u>
Net book value			
At 31 December 2022	<u><u>5,566</u></u>	<u><u>1,823</u></u>	<u><u>7,389</u></u>
<i>At 31 December 2021</i>	<u><u>2,552</u></u>	<u><u>2,278</u></u>	<u><u>4,830</u></u>

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
	<u><u>5,081</u></u>	<u><u>17,890</u></u>

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	<u>(35,964)</u>	<u>67,923</u>	<u>(81,930)</u>	<u>95,054</u>	<u>45,083</u>
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 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	<u>(35,813)</u>	<u>81,420</u>	<u>(81,571)</u>	<u>-</u>	<u>(35,964)</u>
Total Unrestricted funds	<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