

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales · Charity number 1143402

Details

Other names	LONGCAUSEWAY CHURCH
Status	Registered
Legal form	Other
Registered	2011-08-16
Register	View on the Charity Commission register

Contact

Address	Longcauseway Church The Princess of Wales Precinct Dewsbury West Yorkshire WF13 1NH
Phone	01924870475
Email	stevegooder1@sky.com
Website	www.longcausewaychurch.org.uk

Activities

Objects: THE PURPOSE OF THE CHARITY IS TO ADVANCE THE CHRISTIAN FAITH IN THE AREA OF BENEFIT IN ACCORDANCE WITH THE PRINCIPLES AND PRACTICES OF THE PARTICIPATING CHURCHES.

Activities: The celebration of public worship promoting the Christian Faith. Teaching the faith to all ages. Mission and evangelism. Promote the whole mission of the church through serving the community. Giving pastoral care and support to members and others in need, particular those in sickness, distress or poverty. Supporting other charities in the UK and overseas.

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£159,813	£154,699	-	-
2023-11-30	£149,465	£155,297	-	-
2022-11-30	£136,340	£149,843	-	-
2021-11-30	£114,359	£133,827	-	-
2020-11-30	£115,796	£123,449	-	-

Trustees

Name	Role	Appointed
David Hall		2023-08-27
Fiona Baker		2025-04-27
JOANNE HARTLEY		2016-04-10
Janet Morse		2022-04-01
Jennifer Day		2025-07-20
Lyndsey Hall		2025-07-20
Marilyn Cooper		2025-07-20
Michael Walter		2023-08-27
Robert Thurman		2021-04-25

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales - Charity number 1143402

Accounts

**LONGCAUSEWAY CHURCH
(UNITED REFORMED AND METHODIST)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2024

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Administrative information

Ministers/Trustees:	Deacon Allyson Leo Henry	retired August 2024
	Rev'd Dr. David Barker	appointed September 2024
Trustees:	Fiona Baker	appointed May 2025
	Marilyn Cooper	appointed August 2024
	Jennifer Day	appointed May 2025
	Patrick Evans	retired June 2024
	David Hall	
	Lyndsey Hall	appointed May 2025
	Joanne Hartley	
	Karen Morrison	retired May 2025
	Janet Morse	
	Ruth Palmer	retired May 2025
	Robert Thurman	
	Michael Walter	
	Julie West	retired June 2024
	Philip Wetherill	retired May 2025
	Rachel Wetherill	retired May 2025
Charity Office:	Longcauseway Church 36 The Princess of Wales Precinct Dewsbury West Yorkshire WF13 1NH	
Website:	website: www.longcauseway.org.uk	
Bankers:	Clydesdale Bank Plc, trading as Virgin Money 46 Market Place, Dewsbury, WF13 1DN	
Accountants:	Forrest Burlinson, 20 Owl Lane, Dewsbury, WF12 7RQ	
Investments:	Central Finance Board of the Methodist Church 9 Bonhill Street, London, EC2A 4PE The Trustees For Methodist Church Purposes Central Buildings, Oldham Street, Manchester, M1 1JQ RBC Brewin Dolphin, 10 Wellington Place, Leeds, LS1 4AN	
Custodian:	The Yorkshire Congregational Union (Incorporated) Somerset House, St. Paul's Street, Morley, LS27 9EP company no. 083885, charity no. 252965	

The trustees present their report and accounts of the charity for the year ended 30 November 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the 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) (SORP FRS 102).

Purpose and work of the charity

The purpose of the charity is to advance the Christian faith in Dewsbury and the surrounding area in accordance with the principles and practices of the participating churches (the United Reformed Church and the Methodist Church).

In achieving its purpose the charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. By seeking to advance the Christian Religion in accordance with the doctrines and practices of the participating churches and the above statement of purpose and the related activities set out in this report.

Review of activities and achievements

We currently have 65 members, 39 URC, 16 Methodist and 10 Joint. We received five people into joint membership during the year. Our main church service is at 10.30am every Sunday morning and is regularly attended by forty-four adults, though we often have visitors. There are regularly four children. These services are zoomed and have an average of two attendees, it is also recorded, which gives the opportunity to watch at a later date.

During the winter months we once again held Sunday morning worship in the upstairs hall or large meeting room to save on heating costs, we were still able to zoom the service most weeks.

We have a midweek service once a month which is not greatly attended though is greatly appreciated by those who do.

Messy Church is a form of worship held on the first Saturday in the month and is regularly attended by twenty five children and adults.

The church toddler group, Bumps, Babies and Toddlers also has an element of worship and though going through a static period there are usually around 6 children attending with one or two carers. A strong publicity drive is underway as through caring leadership this special group is integrated into the life of the church.

Over the course of the year, we have held one wedding, two adult baptisms, seven funerals and two memorial services.

We are regularly welcoming new people to worship with us on a Sunday morning and building relationships. We have Methodist Ministry from Rev Dr. David Barker but are currently in vacancy for an URC Minister.

We use Zoom technology for bible study, new members courses, Leader's and Property Committee meetings.

In person bible studies have taken place during this year with an average of 10 people regularly joining, many from other churches who are friends of the church.

Our Wellbeing Wednesday mission initiative, including The 3 Strand Café and different weekly activities, continued to show growth, providing a welcoming meeting place for our community with good value refreshments. We regularly review our activities.

When possible we hold a Wednesday afternoon concert which is always popular.

Tuesday Tonic currently offers 'In Stitches' knitting and crafting group, which regularly has 18 attendees.

We held a Christmas Fair and a Spring Fair raising money which is shared equally between the church mission work and local charities.

We have a thriving ladies group which meets on the 17th of each month for social interaction.

We are part of Churches Together in Dewsbury and regularly host a joint service on the forecourt of our church.

The café held in what was formerly The Kirkwood shop and is now known as The 3 Strand Café has proved to be moderately successful, opening on a Wednesday morning, 9am to 10.30am and Saturday's 9.45 to 11.45am. As well as occasional pop-up shops and charity fundraiser events.

The windows are decorated by talented church members which make the café a talking point.

It is also used several times a week by outside hirers and is becoming well known.

St John Fisher Catholic Voluntary Academy's sixth form return in December for a 'live crib' which is performed on our forecourt, always a popular event, in the past it attracts passersby to stop and listen to the real Christmas story.

In December we also welcomed four local schools, year 5 pupils for 'Rewind' half day sessions of crafts and activities to tell the real meaning of Christmas.

We are in the centre of a town which is undergoing many changes both in terms of its mix of ethnicities, the quality and variety of shops and the effect of the cost of living crisis, and yet we are a church of hope and faith who strongly believe that God has a plan for us and that being in the midst of this diverse community gives us many opportunities to share the love of Jesus Christ.

Constitution, structure, governance and management

Longcauseway Church (United Reformed and Methodist) is a Local Ecumenical Partnership (LEP) and is a member church of the United Reformed Church Yorkshire Synod and of the North Kirklees and Morley Methodist Circuit. It is also one of five churches within the Spen And Calder Enterprise (SPACE) cluster of churches. The Constitution for a Local Ecumenical Partnership was adopted on 9 September 2010 and was registered with the Charity Commission on 16 August 2011, registration number 1143402.

The duly authorised ministers for the time being of the LEP (whether ordained or lay), are members by virtue of their office. Other persons are entitled to membership of the charity if entitled to membership of the LEP in accordance with the provisions of the Constitution of the charity. The activities of Longcauseway Church are overseen by the Leadership Team who then report to the General Church Meeting to advise on all matters relating to church life, finance, property and other matters relating to the work of the Church.

The membership of the Leadership Team (who are also elected trustees of the charity) usually consists of the pastoral ministers in charge together with up to two co-opted members and no more than fifteen elected members and no less than ten elected members. Trustees normally serve for a minimum of three years and are elected or re-elected at the annual general meeting.

The Leadership team meets monthly and the General Church Meeting meets quarterly. As an LEP, the church is served by members of both the United Reformed Church and the Methodist Church denominations.

Policies and procedures adopted for the induction and training of trustees

The charity recognizes that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

Risk management

The trustees have appraised the key risks of the charity, including those related to the purposes and activities, as well as that of property and investment risks. The trustees have undertaken an in-depth review as a congregation to seek out what we felt should be our true mission as a body of Christians worshipping in Dewsbury town centre.

Investment powers and policy

The Constitution authorises the trustees to make and hold investments using the general funds and to delegate the management of such funds. Investments are held in a number of individual and collective funds so as to keep any restricted or other funds separate and diversify investment risk. The make up of the investment funds are detailed in the notes to the accounts.

Some investments are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated) and by The Trustees For Methodist Church Purposes.

Financial review

The results for the year are set out in the financial statements and show that income exceeded expenditure by £5,114 (2023: deficit of £5,832). The investments reported a recovery in the market value of the portfolios together of £28,448 (2023: fall of £5,582). Thus reserves increased by £33,562 (2023: decreased by £11,414).

The offering from our congregation has continued to fall, though overall donations have increased slightly from the previous year of £38,823 to £39,513 (including gift aid).

Income from church activities has increased, particularly the hiring and use of space which was £23,867, up from £13,574 in 2023. Income from the investments was £24,196, up from £21,687.

Maintaining, insuring and heating such a very large and old building remains a challenge.

Insuring, lighting and heating the premises cost £49,922 through the year (2023: £48,743), a further increase.

Maintaining the building to a good standard is a requirement placed on the trustees and we have a property committee who are tasked to do this. There are of course all the usual maintenance contracts and safety certificates that are required by law, but the fabric of the building is in constant need of repair.

The cost of repairs this year was £12,588 (2023: £13,664).

The cost of ministry and mission costs are payable to the United Reformed and Methodist Churches.

The costs of these contributions totalled £29,127 (2023: £30,283) reduced due to the URC ministry vacancy.

Reserves policy

It is the policy of the charity to maintain general funds such that the normal activities of the organisation can be maintained at a satisfactory level in order to achieve the purposes set out above.

Restricted funds are those that have to be used for a specific purpose.

Restricted funds consist of the Manse Fund, which totalled £7,280 (2023: £7,280) and charity collections still in hand which totalled £93, these funds are not available for the general use of the charity.

Designated funds are where the trustees have set aside funds for a particular use.

The charity has a designated property reserve of £1,195,876 representing the book value of land and buildings, a designated Contingency reserve of £130,000, and other designated reserves of £16,752.

Total designated funds are £1,342,628 (2023: £1,342,628).

Our Contingency reserve remains at a figure of £130,000 which we consider adequate to cover three years rental income from the shops as we cannot find replacement tenants straight away.

General reserves, which are available for the continuing operation of the charity, were £495,454 as at 30 November 2024 (2023: £461,892), these are often referred to as the free reserves of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees 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 income and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles set out in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Board of Trustees on 1 July 2025 and signed on their behalf by:

.....
Joanne Hartley, Secretary

I report to the trustees on my examination of the accounts for Longcauseway Church (United Reformed and Methodist) for the year ended 30 November 2024, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated 1 July 2025

Darren Broadbent

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2024

Charity No. 1143402

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments					
Donations and legacies	5	39,385	128	39,513	38,823
Grants received	6	733	2,020	2,753	6,943
Charitable activities	7	93,351	--	93,351	82,012
Investment income	8	24,196	--	24,196	21,687
Total income		157,665	2,148	159,813	149,465
Expenditure					
<i>Costs of raising funds:</i>					
Investment management costs		2,236	--	2,236	2,204
<i>Expenditure on charitable activities:</i>					
Ministerial costs	9	29,127	--	29,127	30,283
Premises costs	10	96,593	--	96,593	99,912
Worship costs	11	6,114	--	6,114	5,591
Donations made	12	1,697	128	1,825	1,781
Other costs	13	16,784	2,020	18,804	15,526
		150,315	2,148	152,463	153,093
Total expenditure		152,551	2,148	154,699	155,297
Net income/(expenditure)		5,114	--	5,114	(5,832)
Transfers between funds		--	--	--	--
Net gains on investments	14	28,448	--	28,448	(5,582)
Net movement in funds		33,562	--	33,562	(11,414)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,815,753	7,373	1,811,893	1,823,307
Total funds carried forward		1,849,315	7,373	1,845,455	1,811,893

There were no recognised gains or losses for the year ended 30 November 2023 or 2024 other than those included in the Statement of Financial Activities above.

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets						
Tangible Assets	17	--	1,195,876	--	1,195,876	1,195,876
Investments	18	444,442	130,000	7,280	581,722	549,348
		444,442	1,325,876	7,280	1,777,598	1,745,224
Current assets						
Debtors	19	20,588	--	--	20,588	21,107
Cash at bank and in hand		37,695	16,752	93	54,540	51,120
Total Current Assets		58,283	16,752	93	75,128	72,227
Creditors: amounts falling due within one year	20	(7,271)	--	--	(7,271)	(5,558)
Net current assets		51,012	16,752	93	67,857	66,669
Total net assets		495,454	1,342,628	7,373	1,845,455	1,811,893
The funds of the charity:						
Unrestricted funds:	22	495,454	1,342,628	--	1,838,082	1,804,520
Restricted funds	23	--	--	7,373	7,373	7,373
Total funds		495,454	1,342,628	7,373	1,845,455	1,811,893

The notes on pages 9 to 16 form part of these accounts.

Agreed by the trustees at their meeting on 1 July 2025 and signed on their behalf by:

.....
David Hall
Trustee

1 Legal status

The charity is a public benefit entity as defined by FRS 102.

The charity is a Local Ecumenical Partnership whose sponsorship body is the West Yorkshire Ecumenical Council.

The trustees of the charity are listed in the Trustees Annual Report.

In the event of the charity being wound up the Constitution specifies that 'in no circumstances shall the net assets of the charity be paid to, or distributed among the members. The members carry no liability on an insolvent winding-up.'

2 Accounting policies

2.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' (SORP FRS 102), and with FRS 102, applying the disclosure requirements of section 1A, other than where additional disclosure is required by the Charity SORP or in order to show a true and fair view, and the Charities Act 2011 and applicable regulations, with the exception that no depreciation is proved on Church property.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion to use for a particular purpose. The aim and use of each designated fund is set out later in these notes.

Restricted funds are subject to specific restrictions, which the donor, legatee, or other third party has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity. The charity has no endowment funds.

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- any performance conditions attached to the income have been met or are fully within the control of the charity;
- it is more likely than not that the income will be received; and
- the monetary value can be measured with sufficient reliability.

Income and expenses are not offset, unless permitted by the Charity SORP or FRS 102.

2.4 Income from interest and dividends

This is included in the Statement of Financial Activities when receipt is probable and the amount receivable can be measured reliably, this is normally upon notification.

2.5 Investment gains and losses

This includes any realised gains or losses on the sale of investments and any gain or loss resulting from the revaluation of investments to market value at the balance sheet date.

2.6 Expenditure and liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the trustees to pay out resources and the amount of the obligation can be measured with reasonable reliability. Expenditure includes Value Added Tax, which cannot be recovered.

The United Reformed Church mission and ministry costs and the Methodist circuit fund is paid regularly and is included in the financial statements for the year to which it relates.

2.7 Volunteers

Most of the management and activity of the church is carried out by volunteers. This intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable. This policy is in accordance with SORP (FRS 102).

2.8 Pension costs

The charity operates a contributory pension scheme for eligible staff.
The employer contributions made in the year were £467 (2023: £563).

2.9 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice, these together with other support costs are included under expenditure on charitable activities. Such costs are not significant enough to be charged to individual activities.

2.10 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases, except freehold land (which is not depreciated):

Fixtures, fittings and equipment	straight line over 5 years
Computers and audio visual equipment	straight line over 3 years
Buildings	no depreciation

Presently all items of fixtures, fittings, equipment, computers and audio visual equipment that are held have been fully written down in accordance with this policy, therefore there is no charge to depreciation in respect of these assets in the accounts.

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on an existing use basis as at 30 November 1999 and are included at this amount as a deemed cost. These buildings are not depreciated.

2.11 Fixed Asset Investments

Investments are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the mid market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not use complex financial instruments as defined under the Charity SORP (FRS 102).

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepaid expenses are the amount of expenditure paid as at the period end after taking account of any discount.

Funds not yet received are accounted for in accordance with the above recognition of income policy where the expected amount that can be measured reliably has not been received at the period end.

2.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

2.14 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains are within the exemptions granted for charities by Chapters 2 and 3 of the Corporation Taxes Act 2010.

2.15 Going Concern

In the opinion of the trustees there are no material uncertainties about the charity's ability to continue as a going concern.

3 Trustee's remuneration and expenses and related party transactions

The charity contributes to the SPACE group of churches and North Kirklees and Morley Methodist Circuit, both of which provide for the costs of ministers (including centralised payments of stipends, housing (manse), training, pension contributions and other benefits for ministers). This includes the ministers (Deacon Allyson Henry and Rev'd Dr. David Barker), who in accordance with clause 22 of the LEP Constitution are trustees. The costs paid to United Reformed Church and Methodist Church are shown in Ministerial costs under note 9.

The following trustees have received remuneration in the year. Authority for remunerating a trustee is in the Constitution for a LEP adopted 9 September 2010 at clause 49. The trustees confirm that the procedures set out at clause 50 have been complied with on making these appointments.

David Hall - organist - £5,121 (2023: £4,861).

Other than this item no other trustee receives any remuneration from the charity.

There were no other related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17 in the year.

4 Independent examiner	2024	2023
	£	£
Fees for independent examination	650	650
Fees for accounts compilation	730	400

5 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Offering	29,079	--	29,079	30,584
Tax refunds under gift aid	7,355	--	7,355	6,653
Donations	2,951	128	3,079	1,586
	<u>39,385</u>	<u>128</u>	<u>39,513</u>	<u>38,823</u>

6 Grants received

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
URC (Yorkshire Province) Trust	--	--	--	6,943
Yorkshire Synod Mission Fund	--	2,020	2,020	--
Listed Places of Worship	733	--	733	--
	<u>733</u>	<u>2,020</u>	<u>2,753</u>	<u>6,943</u>

The 2025 grant was in respect of the recycling project, the 2024 grants were towards energy costs.

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tea and coffee mornings	12,228	--	12,228	9,572
Church lettings	23,867	--	23,867	13,574
Shops and houses lettings	24,600	--	24,600	25,210
YCU Mission grant	28,869	--	28,869	28,869
Other income	3,787	--	3,787	4,787
	<u>93,351</u>	<u>--</u>	<u>93,351</u>	<u>82,012</u>

8 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Investment portfolio	23,646	--	23,646	20,881
Bank interest	550	--	550	806
	<u>24,196</u>	<u>--</u>	<u>24,196</u>	<u>21,687</u>

9 Ministerial costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Ministry and mission fund costs				
United Reformed Church	16,627	--	16,627	17,783
Methodist Church	12,500	--	12,500	12,500
	<u>29,127</u>	<u>--</u>	<u>29,127</u>	<u>30,283</u>

10 Premises costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Employment costs	30,264	--	30,264	33,191
Lighting and heating	32,883	--	32,883	27,948
Rates	1,497	--	1,497	6,555
Water rates	1,838	--	1,838	1,278
Insurance	13,704	--	13,704	12,962
Repairs and renewals	12,588	--	12,588	13,664
Commissions on rents	410	--	410	923
Bad debts	1,013	--	1,013	--
Other costs of rental property	1,490	--	1,490	1,843
Supplies and cleaning	906	--	906	1,548
	<u>96,593</u>	<u>--</u>	<u>96,593</u>	<u>99,912</u>

11 Worship costs	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Organist and organ supply	5,121	--	5,121	4,976
Youth and messy church	68	--	68	75
Pulpit supplies	735	--	735	450
Other expenses	190	--	190	90
	<u>6,114</u>	<u>--</u>	<u>6,114</u>	<u>5,591</u>

12 Donations made	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Other donations	1,697	128	1,825	1,781
	<u>1,697</u>	<u>128</u>	<u>1,825</u>	<u>1,781</u>

13 Other costs	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Weds & Sat coffee supplies	3,592	--	3,592	1,986
Advertising and marketing	1,308	--	1,308	1,501
Photocopier costs	2,554	--	2,554	1,350
Postage stationery and telephone	1,015	--	1,015	1,000
IT costs	--	--	--	423
Subscriptions	303	--	303	1,270
Professional fees	1,855	--	1,855	2,562
Terracycle costs	--	2,020	2,020	--
Bank charges	7	--	7	--
Sundry expenses	6,150	--	6,150	5,434
	<u>16,784</u>	<u>2,020</u>	<u>18,804</u>	<u>15,526</u>

14 Net gains on investments	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Net realised gains on disposals	12,954	--	12,954	(999)
Net unrealised (losses)/gains on investment portfolio	15,494	--	15,494	(4,583)
	<u>28,448</u>	<u>--</u>	<u>28,448</u>	<u>(5,582)</u>

15 Employees

The average number of staff employed by the charity during the reporting period was 2 (2023: 2).

The cost in respect of staff:

	Total 2024	Total 2023
	£	£
Wages	29,798	32,628
Employers pension contributions	467	563
	<u>30,265</u>	<u>33,191</u>

No employee had emoluments of £60,000 or more.

16 Support costs

Administration and governance costs included within charitable activities totalled £5,424 (2023: £4,912).

17 Tangible fixed assets for use by the charity

	Church alterations £	Church Hall and shops £	Manses £	Total £
COST				
as at 1 December 2023 and 30 November 2024	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
DEPRECIATION				
as at 1 December 2023 and 30 November 2024	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net book value				
as at 30 November 2024	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
as at 30 November 2023	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>

The Manses are shares in properties used to support the ministry of the Church.

All properties are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated).

18 Fixed Asset Investments

	2024 £	2023 £
Market Value as at 1 December 2023	549,348	551,224
Additions at cost	104,355	56,170
Disposals at carrying value	(87,475)	(53,463)
Net gain/(loss) on revaluation	<u>15,494</u>	<u>(4,583)</u>
Market Value as at 30 November 2024	<u>581,722</u>	<u>549,348</u>
Historical cost	<u>545,803</u>	<u>542,022</u>
	2024 £	2023 £
Holdings:		
Brewin Dolphin ethical fund	302,638	275,461
Highfield - cash on deposit	26,916	23,380
Clay legacy - cash on deposit	712	720
Manse Fund - cash on deposit	8,074	7,733
Other funds - cash on deposit	1,056	1,141
TMCP - cash on deposit	<u>242,326</u>	<u>240,913</u>
	<u>581,722</u>	<u>549,348</u>
	2024 £	2023 £
Sector analysis:		
Equities	200,804	200,804
Fixed interest	98,497	97,084
Cash held within the investment portfolios	<u>282,421</u>	<u>251,460</u>
	<u>581,722</u>	<u>549,348</u>

All investments are held and managed in the UK.

19 Debtors

	2024	2023
	£	£
Gift aid tax recoverable	7,355	6,653
Debtors	9,077	10,562
Prepaid expenses	4,156	3,892
	<u>20,588</u>	<u>21,107</u>

20 Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	2,819	1,383
Accruals	4,452	4,175
	<u>7,271</u>	<u>5,558</u>

21 Securities and Charges

No charges exist over the property and assets of the charity.

22 Analysis of charitable funds

UNRESTRICTED FUNDS

General fund

	2024	2023
	£	£
At 1 December 2023:	461,892	473,125
Income	157,665	148,663
Expenditure	(152,551)	(154,314)
Other (losses)/gains	28,448	(5,582)
Transfers	--	--
At 30 November 2024:	<u>495,454</u>	<u>461,892</u>

Gifts fund

At 1 December 2023:	16,752	16,752
Income	--	--
Expenditure	--	--
Transfers	--	--
At 30 November 2024:	<u>16,752</u>	<u>16,752</u>

This fund is made up of gifts and legacies received that has been set aside to meet particular items such as the purchase of books and bibles and/or other worship related costs.

Contingency fund

At 1 December 2023 and 30 November 2024:	<u>130,000</u>	<u>130,000</u>
--	----------------	----------------

This fund was created as a contingency against the charity's reliance on rental income from the shops as detailed in the reserve policy section of the Trustees Annual Report.

Property fund

At 1 December 2023 and 30 November 2024:	<u>1,195,876</u>	<u>1,195,876</u>
--	------------------	------------------

This fund represents the 'bricks and mortar' of the charity's properties.

Total designated funds	<u>1,342,628</u>	<u>1,342,628</u>
------------------------	------------------	------------------

Total unrestricted funds	<u><u>1,838,082</u></u>	<u><u>1,804,520</u></u>
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23 RESTRICTED FUNDS

Charity collections	£	£
At 1 December 2023:	93	274
Income	128	802
Expenditure	(128)	(983)
Transfers	--	--
At 30 November 2024:	93	93
Manse fund	£	£
At 1 December 2023:	7,280	7,280
Income	--	--
Expenditure	--	--
At 30 November 2024:	7,280	7,280
Grant funding	£	£
At 1 December 2023:	--	--
Income	2,020	--
Expenditure	(2,020)	--
At 30 November 2024:	--	--
Total restricted funds	7,373	7,373
TOTAL FUNDS	1,845,455	1,811,893

24 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	444,442	130,000	7,280	581,722
Current assets	58,283	16,752	93	75,128
Creditors	(7,271)	--	--	(7,271)
	<u>495,454</u>	<u>1,342,628</u>	<u>7,373</u>	<u>1,845,455</u>

Analysis of net assets between funds - PRIOR YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	412,068	130,000	7,280	549,348
Current assets	55,382	16,752	93	72,227
Creditors	(5,558)	--	--	(5,558)
	<u>461,892</u>	<u>1,342,628</u>	<u>7,373</u>	<u>1,811,893</u>

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales - Charity number 1143402

Accounts

**LONGCAUSEWAY CHURCH
(UNITED REFORMED AND METHODIST)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2023

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Administrative information

Ministers/Trustees:	Deacon Allyson Leo Henry	
Trustees:	Jennifer Day	retired 7 March 2023
	Patrick Evans	
	Margaret Gooder	retired 7 March 2023
	Stephen Gooder	retired 7 March 2023
	David Hall	appointed 27 August 2023
	Joanne Hartley	
	Karen Morrison	
	Janet Morse	
	Ruth Palmer	
	Robert Thurman	
	Michael Walter	appointed 27 August 2023
	Julie West	
	Philip Wetherill	
	Rachel Wetherill	
Charity Office:	16 Buckthorne Close East Ardsley Wakefield WF3 2DB	website: www.longcauseway.org.uk
Bankers:	Clydesdale Bank Plc, trading as Virgin Money 46 Market Place, Dewsbury, WF13 1DN	
Accountants:	Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ	
Investments:	Central Finance Board of the Methodist Church 9 Bonhill Street, London, EC2A 4PE The Trustees For Methodist Church Purposes Central Buildings, Oldham Street, Manchester, M1 1JQ RBC Brewin Dolphin 10 Wellington Place, Leeds, LS1 4AN	
Custodian:	The Yorkshire Congregational Union (Incorporated) Somerset House, St. Paul's Street, Morley, LS27 9EP company no. 083885, charity no. 252965	

The trustees present their report and accounts of the charity for the year ended 30 November 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the 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) (SORP FRS 102).

Purpose and work of the charity

The purpose of the charity is to advance the Christian faith in Dewsbury and the surrounding area in accordance with the principles and practices of the Participating Churches (the United Reformed Church and the Methodist Church).

In achieving its purpose the charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. By seeking to advance the Christian Religion in accordance with the doctrines and practices of the participating Churches and the above statement of purpose and the related activities set out in this report.

Review of activities and achievements

Having carried out a full post pandemic review and moving those who haven't returned to church life to a 'friends' list, the Church now has sixty-five registered members, forty-three from a URC tradition, seventeen Methodist and five with joint membership.

Our main church service is at 10.30am every Sunday morning and is regularly attended by forty-six adults, five of whom are not church members and four children. These services are zoomed and regularly have two attendees, and also recorded which also gives the opportunity to watch at a later date. Though as the church leaders decided to hold Sunday morning worship in the upstairs hall during the winter months to save on heating costs, zoom was not available.

We have a midweek service once a month which is not greatly attended though is greatly appreciated by those who do.

Messy Church is a form of worship held on the first Saturday in the month and is regularly attended by twenty five children and adults.

The church toddler group, Bumps, Babies and Toddlers also has an element of worship and has grown steadily over the last year with a regular attendance of 10 children with one or two carers. Through caring leadership this special group is integrated into the life of the church.

Until November we continued to mail printed material to those who couldn't attend worship, then it was agreed that it was no longer required.

Over the course of the year, we have held one infant baptism, six funerals and two memorial services. We are regularly welcoming new people to worship with us on a Sunday morning and building relationships with these people and currently have three people ready to commence our membership course.

We have Methodist Ministry from Deacon Al Henry but are currently in vacancy for an URC Minister.

We also use Zoom technology for weekly prayers, fortnightly bible study, Leaders and Property Committee meetings.

Our Wellbeing Wednesday mission initiative, including the 3 Strand Café and different weekly activities, continued to show growth, providing a welcoming meeting place for our community with good value refreshments.

What was a monthly concert pre-pandemic returned twice during this year and was very well received. Our weekly Tuesday Tonic sessions, which includes 'In Stitches' a knitting and crochet group and 'Praybake', a baking group who prepare baked goods to be sold in our Wednesday café has grown in popularity and regularly sees 15 attendees, as well as visits from residents of Ashworth Court Care Home on a fortnightly basis.

We hold a lunch club on the last Tuesday of each month and regularly see thirty-five of our church family and friends come together for food and fellowship.

We held a Christmas Fair and a Spring Fair raising money which is shared equally between the church mission work and local charities.

We also held a Breast Cancer charity afternoon tea which was very well attended.

We are part of Churches Together in Dewsbury and regularly host a joint service on the forecourt of our church.

In September 2023 it was agreed by church members that we should use our shop formerly known as The Kirkwood Hospice Shop as a café on Wednesday's 9.30 to 11am and Saturday's 9.45 to 11.45am. As well as for occasional pop-up shops and charity fundraiser events.

Dewsbury Sports Centre closed due to structural problems and a lack of funding, this has led to an increase in our external room hire.

We are in the centre of a town which is undergoing many changes both in terms of its mix of ethnicities, the quality and variety of shops and the effect of the cost of living crisis, and yet we are a church of hope and faith who strongly believe that God has a plan for us and that being in the midst of this diverse community gives us many opportunities to share the love of Jesus Christ.

Constitution, structure, governance and management

Longcauseway Church (United Reformed and Methodist) is a Local Ecumenical Partnership (LEP) and is a member church of the United Reformed Church Yorkshire Synod and of the North Kirklees and Morley Methodist Circuit. It is also one of five churches within the Spen And Calder Enterprise (SPACE) cluster of churches. The Constitution for a Local Ecumenical Partnership was adopted on 9 September 2010 and was registered with the Charity Commission on 16 August 2011, registration number 1143402.

The duly authorised ministers for the time being of the LEP (whether ordained or lay), are members by virtue of their office. Other persons are entitled to membership of the charity if entitled to membership of the LEP in accordance with the provisions of the Constitution of the charity. The activities of Longcauseway Church are overseen by the Leadership Team who then report to the General Church Meeting to advise on all matters relating to church life, finance, property and other matters relating to the work of the Church. The membership of the Leadership Team (who are also elected trustees of the charity) usually consists of the pastoral ministers in charge together with up to two co-opted members and no more than fifteen elected members and no less than ten elected members. Trustees normally serve for a minimum of three years and are elected or re-elected at the annual general meeting. The Leadership team meets monthly and the General Church Meeting meets quarterly. As an LEP, the church is served by members of both the United Reformed Church and the Methodist Church denominations.

Policies and procedures adopted for the induction and training of trustees

The charity recognizes that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

Risk management

The trustees have appraised the key risks of the charity, including those related to the purposes and activities, as well as that of property and investment risks. The trustees undertook an in-depth review as a congregation to seek out what we felt should be our true mission as a body of Christians worshipping in Dewsbury town centre.

Investment powers and policy

The Constitution authorises the trustees to make and hold investments using the general funds and to delegate the management of such funds. Investments are held in a number of individual and collective funds so as to keep any restricted or other funds separate and diversify investment risk. The make up of the investment funds are detailed in the notes to the accounts. Some investments are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated) and by The Trustees For Methodist Church Purposes.

Financial review

The results for the year are set out in the financial statements and show that the net expenditure exceeded the income by £5,832 (2022: £16,172). The investments reported a fall in the market value of the portfolio as a whole of £5,582 (2022: fall of £36,956), which resulted in an overall deficit for the year of £11,414.

The offering from our congregation has steadied, but at an historically lower level. Apart from the rental income we receive, the offertory is our main source of revenue. Donations increased slightly from the previous year of £38,038 to £38,823 (including gift aid).

One of the main reasons why we are struggling to break-even is the prohibitive cost of maintaining, insuring and heating what is a very large and old building. Insuring, lighting and heating the premises cost £48,743 (2022: £34,369), a significant increase.

Maintaining the building to a good standard is a requirement placed on the trustees and we have a property committee who are tasked to do this. There are of course all the usual maintenance contracts and safety certificates that are required by law, but the fabric of the building is in constant need of repair. The cost of repairs this year was £13,664 (2022: £18,458).

The cost of ministry and mission costs are payable to the United Reformed and Methodist Churches. The costs of these contributions totalled £30,283 (2022: £43,219) reduced due to the URC ministry vacancy. Income from church lettings was £13,574 in the year (2022: £5,310). The charity continues to raise funds for other charities and paid donations of £1,781 in the year (2022: £2,501). Over what has continued to be a difficult period for investments, our holdings fell in market value by £4,583 (2022: a fall of £40,006). In managing the portfolios losses were made on actual sales of £999 (2022: gains £3,050).

Reserves policy

It is the policy of the charity to maintain general funds such that the normal activities of the organisation can be maintained at a satisfactory level in order to achieve the purposes set out above.

Restricted funds are those that have to be used for a specific purpose.

Restricted funds consist of the Manse Fund, which totalled £7,280 (2022: £7,280) and charity collections still in hand which totalled £93, these funds are not available for the general use of the charity.

Total restricted funds were £7,373 (2022: £7,554).

Designated funds are where the trustees have set aside funds for a particular use.

The charity has a designated property reserve of £1,195,876 representing the book value of land and buildings, a designated Contingency reserve of £130,000, and other designated reserves of £16,752.

Total designated funds are £1,342,628 (2022: £1,342,628).

Our Contingency reserve remains at a figure of £130,000 which we consider adequate to cover three years rental income from the shops as we cannot find replacement tenants straight away.

General reserves, which are available for the continuing operation of the charity, were £461,892 as at 30 November 2023 (2022: £473,125).

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees 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 income and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Board of Trustees on 4 June 2024 and signed on their behalf by:

.....
Joanne Hartley, Secretary

I report to the trustees on my examination of the accounts for Longcauseway Church (United Reformed and Methodist) for the year ended 30 November 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated 2024

Darren Broadbent

Member of the Institute of Chartered Accountants in England and Wales

for and on behalf of **Forrest Burlinson Chartered Accountants**

20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

Charity No. 1143402

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments					
Donations and legacies	5	38,021	802	38,823	38,038
Grants received	6	6,943	--	6,943	--
Charitable activities	7	82,012	--	82,012	86,412
Investment income	8	21,687	--	21,687	11,890
Total income		148,663	802	149,465	136,340
Expenditure					
<i>Costs of raising funds:</i>					
Investment management costs		2,204		2,204	2,669
<i>Expenditure on charitable activities:</i>					
Ministerial costs	9	30,283	--	30,283	43,219
Premises costs	10	99,912	--	99,912	88,791
Worship costs	11	5,591	--	5,591	5,842
Donations made	12	798	983	1,781	2,501
Other costs	13	15,526	--	15,526	9,490
		152,110	983	153,093	149,843
Total expenditure		154,314	983	155,297	152,512
Net income/(expenditure)		(5,651)	(181)	(5,832)	(16,172)
Transfers between funds		--	--	--	--
Net gains on investments	14	(5,582)	--	(5,582)	(36,956)
Net movement in funds		(11,233)	(181)	(11,414)	(53,128)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,815,753	7,554	1,823,307	1,876,435
Total funds carried forward		1,804,520	7,373	1,811,893	1,823,307

There were no recognised gains or losses for the year ended 30 November 2022 or 2023 other than those included in the Statement of Financial Activities above.

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets						
Tangible Assets	17	--	1,195,876	--	1,195,876	1,195,876
Investments	18	412,068	130,000	7,280	549,348	551,224
		412,068	1,325,876	7,280	1,745,224	1,747,100
Current assets						
Debtors	19	21,107	--	--	21,107	16,202
Cash at bank and in hand		34,275	16,752	93	51,120	76,921
Total Current Assets		55,382	16,752	93	72,227	93,123
Creditors: amounts falling due within one year	20	(5,558)	--	--	(5,558)	(16,916)
Net current assets		49,824	16,752	93	66,669	76,207
Total net assets		461,892	1,342,628	7,373	1,811,893	1,823,307
The funds of the charity:						
Unrestricted funds:	22	461,892	1,342,628	--	1,804,520	1,815,753
Restricted funds	23	--	--	7,373	7,373	7,554
Total funds		461,892	1,342,628	7,373	1,811,893	1,823,307

The notes on pages 9 to 16 form part of these accounts.

Agreed by the trustees at their meeting on 4 June 2024 and signed on their behalf by:

.....
Philip Wetherill
Trustee

Approved and adopted by the Church Annual General Meeting held in June 2024.

.....
Deacon Allyson Leo Henry
Trustee

1 Legal status

The charity is a public benefit entity as defined by FRS 102.

The charity is a Local Ecumenical Partnership whose sponsorship body is the West Yorkshire Ecumenical Council.

The trustees of the charity are listed in the Trustees Annual Report.

In the event of the charity being wound up the Constitution specifies that 'in no circumstances shall the net assets of the charity be paid to, or distributed among the members. The members carry no liability on an insolvent winding-up.'

2 Accounting policies

2.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' (SORP FRS 102), the Charities Act 2011 and applicable regulations, with the exception that no depreciation is proved on Church property.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion to use for a particular purpose. The aim and use of each designated fund is set out later in these notes.

Restricted funds are subject to specific restrictions, which the donor, legatee, or other third party has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity. The charity has no endowment funds.

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- any performance conditions attached to the income have been met or are fully within the control of the charity;
- it is more likely than not that the income will be received; and
- the monetary value can be measured with sufficient reliability.

Income and expenses are not offset, unless permitted by the SORP (FRS 102) or FRS 102.

2.4 Income from interest and dividends

This is included in the Statement of Financial Activities when receipt is probable and the amount receivable can be measured reliably, this is normally upon notification.

2.5 Investment gains and losses

This includes any realised gains or losses on the sale of investments and any gain or loss resulting from the revaluation of investments to market value at the balance sheet date.

2.6 Expenditure and liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the trustees to pay out resources and the amount of the obligation can be measured with reasonable reliability. Expenditure includes Value Added Tax, which cannot be recovered.

The United Reformed Church mission and ministry costs and the Methodist circuit fund is paid regularly and is included in the financial statements for the year to which it relates.

2.7 Volunteers

Most of the management and activity of the church is carried out by volunteers. This intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable. This policy is in accordance with SORP (FRS 102).

2.8 Pension costs

The charity operates a contributory pension scheme for eligible staff.
The employer contributions made in the year were £563 (2022: £540).

2.9 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice, these together with other support costs are included under expenditure on charitable activities. Such costs are not sufficient to be charged to individual activities.

2.10 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases, except freehold land (which is not depreciated):

Fixtures, fittings and equipment	straight line over 5 years
Computers and audio visual equipment	straight line over 3 years
Buildings	no depreciation

Presently all items of fixtures, fittings, equipment, computers and audio visual equipment that are held have been fully written down in accordance with this policy, therefore there is no charge to depreciation for these in these accounts.

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on an existing use basis as at 30 November 1999 and are included at this amount as a deemed cost. These buildings are not depreciated.

2.11 Fixed Asset Investments

Investments are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the mid market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not use complex financial instruments, as defined under the Charity SORP (FRS 102).

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepaid expenses are the amount of expenditure paid as at the period end after taking account of any discount.

Funds not yet received are accounted for in accordance with the above recognition of income policy where the expected amount that can be measured reliably has not been received at the period end.

2.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

2.14 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains are within the exemptions granted for charities.

2.15 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

3 Trustee's remuneration and expenses and related party transactions

The charity contributes to the SPACE group of churches and North Kirklees and Morley Methodist Circuit, both of which provide for the costs of ministers (including centralised payments of stipends, housing (manse), training, pension contributions and other benefits for ministers). This includes the minister (Deacon Allyson Henry), who in accordance with clause 22 of the LEP Constitution a trustee of the charity.

The costs paid to United Reformed Church and Methodist Church are shown in Ministerial costs under note 9.

The following trustees have received remuneration in the year. Authority for remunerating a trustee is in the Constitution for a LEP adopted 9 September 2010 at clause 49. The trustees confirm that the procedures set out at clause 50 have been complied with on making these appointments.

Karen Morrison - cleaning until March 2023 - £1,854 (2022: £7,500).

David Hall - organist - £4,861.

Other than these items no other trustee receives any remuneration from the charity.

No trustee received expenses for being a trustee of the charity.

4 Independent examiner	2023	2022
	£	£
Fees for independent examination	650	720
Fees for accounts compilation	400	400

5 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Offering	30,584	--	30,584	29,994
Tax refunds under gift aid	6,653	--	6,653	6,625
Donations	784	802	1,586	1,419
	<u>38,021</u>	<u>802</u>	<u>38,823</u>	<u>38,038</u>

6 Grants received

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
URC (Yorkshire Province) Trust	6,943	--	6,943	--
	<u>6,943</u>	<u>--</u>	<u>6,943</u>	<u>--</u>

These grants were towards energy costs.

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tea and coffee mornings	9,572	--	9,572	6,183
Church lettings	13,574	--	13,574	5,310
Shops and houses lettings	25,210	--	25,210	47,304
YCU Mission grant	28,869	--	28,869	20,990
Other income	4,787	--	4,787	6,625
	<u>82,012</u>	<u>--</u>	<u>82,012</u>	<u>86,412</u>

8 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Investment portfolio	20,881	--	20,881	11,077
Bank interest	806	--	806	813
	<u>21,687</u>	<u>--</u>	<u>21,687</u>	<u>11,890</u>

9 Ministerial costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Ministry and mission fund costs				
United Reformed Church	17,783	--	17,783	30,719
Methodist Church	12,500	--	12,500	12,500
	<u>30,283</u>	<u>--</u>	<u>30,283</u>	<u>43,219</u>

10 Premises costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Employment costs	33,191	--	33,191	32,260
Lighting and heating	27,948	--	27,948	21,461
Rates	6,555	--	6,555	--
Water rates	1,278	--	1,278	1,528
Insurance	12,962	--	12,962	11,380
Repairs and renewals	13,664	--	13,664	18,458
Commissions on rents	923	--	923	659
Other costs of rental property	1,843	--	1,843	--
Supplies and cleaning	1,548	--	1,548	3,045
	<u>99,912</u>	<u>--</u>	<u>99,912</u>	<u>88,791</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

11 Worship costs	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Organist and organ supply	4,976	--	4,976	4,550
Youth and messy church	75	--	75	732
Pulpit supplies	450	--	450	360
Other expenses	90	--	90	200
	<u>5,591</u>	<u>--</u>	<u>5,591</u>	<u>5,842</u>
12 Donations made	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other donations	798	983	1,781	2,501
	<u>798</u>	<u>983</u>	<u>1,781</u>	<u>2,501</u>
13 Other costs	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Weds & Sat coffee supplies	1,986	--	1,986	69
Advertising and marketing	1,501	--	1,501	--
Photocopier costs	1,350	--	1,350	2,661
Postage stationery and telephone	1,000	--	1,000	2,225
IT costs	423	--	423	--
Subscriptions	1,270	--	1,270	--
Professional fees	2,562	--	2,562	1,120
Sundry expenses	5,434	--	5,434	3,415
	<u>15,526</u>	<u>--</u>	<u>15,526</u>	<u>9,490</u>
14 Net gains on investments	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Net realised gains on disposals	(999)	--	(999)	3,050
Net unrealised (losses)/gains on investment portfolio	(4,583)	--	(4,583)	(40,006)
	<u>(5,582)</u>	<u>--</u>	<u>(5,582)</u>	<u>(36,956)</u>

15 Employees

The average number of staff employed by the charity during the reporting period was 2 (2022: 2).

The cost in respect of staff:

	Total 2023	Total 2022
	£	£
Wages	32,628	31,651
Social security costs	--	69
Employers pension contributions	563	540
	<u>33,191</u>	<u>32,260</u>

No employee had emoluments of £60,000 or more.

16 Support costs

Administration and governance costs included within charitable activities totalled £4,912 (2022: £6,006).

17 Tangible fixed assets for use by the charity

	Church alterations £	Church Hall and shops £	Manses £	Total £
COST				
as at 1 December 2022				
and 30 November 2023	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
DEPRECIATION				
as at 1 December 2022				
and 30 November 2023	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net book value				
as at 30 November 2023	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
as at 30 November 2022	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>

The Manses are shares in properties used to support the ministry of the Church.

All properties are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated).

18 Fixed Asset Investments

	2023 £	2022 £
Market Value as at 1 December 2022	551,224	585,743
Additions at cost	56,170	32,443
Disposals at carrying value	(53,463)	(26,956)
Net gain/(loss) on revaluation	<u>(4,583)</u>	<u>(40,006)</u>
Market Value as at 30 November 2023	<u>549,348</u>	<u>551,224</u>
Historical cost	<u>542,022</u>	<u>542,209</u>
	2023 £	2022 £
Holdings:		
Brewin Dolphin ethical fund	275,461	280,810
Highfield - cash on deposit	23,380	20,735
Clay legacy - cash on deposit	720	711
Manse Fund - cash on deposit	7,733	7,641
Other funds - cash on deposit	1,141	921
TMCP - cash on deposit	<u>240,913</u>	<u>240,406</u>
	<u>549,348</u>	<u>551,224</u>
	2023 £	2022 £
Sector analysis:		
Equities	200,804	215,095
Fixed interest	97,084	87,783
Cash held within the investment portfolios	<u>251,460</u>	<u>248,346</u>
	<u>549,348</u>	<u>551,224</u>

All investments are held and managed in the UK.

19 Debtors

	2023	2022
	£	£
Gift aid tax recoverable	6,653	6,617
Debtors	10,562	6,031
Prepaid expenses	3,892	3,554
	<u>21,107</u>	<u>16,202</u>

20 Creditors: amounts falling due within one year

	2023	2022
	£	£
Income received in advance	--	5,167
Creditors	1,383	11,749
Taxes and social security	--	--
Accruals	4,175	--
	<u>5,558</u>	<u>16,916</u>

21 Securities and Charges

No charges exist over the property and assets of the charity.

22 Analysis of charitable funds

UNRESTRICTED FUNDS

General fund

	2023	2022
	£	£
At 1 December 2022:	473,125	525,758
Income	148,663	134,921
Expenditure	(154,314)	(150,011)
Other (losses)/gains	(5,582)	(36,956)
Transfers	--	(587)
At 30 November 2023:	<u>461,892</u>	<u>473,125</u>

The General funds are those available for the general purposes of the charity.

Gifts fund

At 1 December 2022:	16,752	16,752
Income	--	--
Expenditure	--	--
Transfers	--	--
At 30 November 2023:	<u>16,752</u>	<u>16,752</u>

This fund is made up of gifts and legacies received that has been set aside to meet particular items such as the purchase of books and bibles and/or other worship related costs.

Charities fund

At 1 December 2022:	--	769
Income	--	--
Expenditure	--	--
Transfers	--	(769)
At 30 November 2023:	<u>--</u>	<u>--</u>

This fund is used to make donations to other charities.

Contingency fund

At 1 December 2022 and 30 November 2023:	<u>130,000</u>	<u>130,000</u>
This fund was created as a contingency against the charity's reliance on rental income from the shops as detailed in the reserve policy section of the Trustees Annual Report.		

Property fund

At 1 December 2022 and 30 November 2023:	<u>1,195,876</u>	<u>1,195,876</u>
This fund represents the 'bricks and mortar' of the charity's properties.		

Total designated funds	<u>1,342,628</u>	<u>1,342,628</u>
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Total unrestricted funds	<u>1,804,520</u>	<u>1,815,753</u>
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23 RESTRICTED FUNDS

Charity collections	£	£
At 1 December 2022:	274	--
Income	802	1,419
Expenditure	(983)	(2,501)
Transfers	--	1,356
At 30 November 2023:	<u>93</u>	<u>274</u>

Manse fund	£	£
At 1 December 2022:	7,280	7,280
Income	--	--
Expenditure	--	--
At 30 November 2023:	<u>7,280</u>	<u>7,280</u>

Total restricted funds	<u>7,373</u>	<u>7,554</u>
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TOTAL FUNDS	<u>1,811,893</u>	<u>1,823,307</u>
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24 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	412,068	130,000	7,280	549,348
Current assets	55,382	16,752	93	72,227
Creditors	(5,558)	--	--	(5,558)
	<u>461,892</u>	<u>1,342,628</u>	<u>7,373</u>	<u>1,811,893</u>

Analysis of net assets between funds - PRIOR YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	413,944	130,000	7,280	551,224
Current assets	75,718	16,857	548	93,123
Creditors	(16,811)	(105)	--	(16,916)
	<u>472,851</u>	<u>1,342,628</u>	<u>7,828</u>	<u>1,823,307</u>

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales - Charity number 1143402

Accounts

**LONGCAUSEWAY CHURCH
(UNITED REFORMED AND METHODIST)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2022

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Administrative information

Ministers/Trustees:	Revd. Janine Atkinson	retired 25 September 2022
	Revd. Nigel Rodgers	retired 31 July 2022
	Deacon Allyson Leo Henry	appointed 1 September 2022
Trustees:	Jennifer Day	retired 7 March 2023
	Patrick Evans	
	Margaret Gooder	retired 7 March 2023
	Stephen Gooder	retired 7 March 2023
	Pamela Hall	retired 31 March 2022
	Joanne Hartley	
	Karen Morrison	
	Ruth Palmer	
	Rosemary Roebuck	retired 31 March 2022
	Robert Thurman	
	Julie West	
	Philip Wetherill	
	Rachel Wetherill	
Charity Office:	16 Buckthorne Close East Ardsley Wakefield WF3 2DB	website: www.longcauseway.org.uk
Bankers:	Clydesdale Bank Plc, trading as Virgin Money 46 Market Place, Dewsbury, WF13 1DN Santander UK Plc 2 Triton Square, Regent's Place, London, NW1 3AN	
Accountants:	Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ	
Investments:	Central Finance Board of the Methodist Church 9 Bonhill Street, London, EC2A 4PE The Trustees For Methodist Church Purposes Central Buildings, Oldham Street, Manchester, M1 1JQ RBC Brewin Dolphin 10 Wellington Place, Leeds, LS1 4AN	
Custodian:	The Yorkshire Congregational Union (Incorporated) Somerset House, St. Paul's Street, Morley, LS27 9EP company no. 083885, charity no. 252965	

The trustees present their report and accounts of the charity for the year ended 30 November 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the 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) (SORP FRS 102).

Purpose and work of the charity

The purpose of the charity is to advance the Christian faith in Dewsbury and the surrounding area in accordance with the principles and practices of the Participating Churches (the United Reformed Church and the Methodist Church).

In achieving its purpose the charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. By seeking to advance the Christian Religion in accordance with the doctrines and practices of the participating Churches and the above statement of purpose and the related activities set out in this report.

Review of activities and achievements

The Church now has eighty registered members, forty-nine from a URC tradition, twenty-five Methodist and six with joint membership.

Over the course of the year, we have two infant and one believer baptisms, one marriage blessing and one funeral.

Though an ageing membership which has shown a small decline in this year we are regularly welcoming new people to worship with us on a Sunday morning and building relationships with these people.

The restrictions enforced during the pandemic had been removed though face mask wearing was compulsory in indoor public places at the beginning of this fiscal year and the Leadership Team remained vigilant to protect those visiting our church.

Regular Sunday morning worship had resumed and continued uninterrupted. These services were Zoomed so that those who were unable to attend in person could still watch the service live or once uploaded to our website, watch later.

We also used Zoom technology for Thursday evening prayers bible study and Leader's meetings with written services also being mailed to those without Zoom access.

Our Wellbeing Wednesday mission initiative including the 3 Strand Café and different weekly activities continued to show growth providing a welcoming meeting place for our community with good value refreshments. As has our 'In Stitches' knitting and crafting group run alongside our Praybake session forming Tuesday Tonic.

Our Bump, Babies and Toddler group is slow to grow but has a core group of parents and grandparents who are creating a caring family and who also attend other activities within the life of the church.

In October 2022 we provided a Welcoming Warm Space as a way of helping our community combat the cost of living crisis. We have welcomed a small group each Wednesday afternoon.

Messy Church which had taken place virtually throughout the pandemic meets regularly on the first Saturday in the month with around 25 children and adults participating.

In June we held a street party on our forecourt providing entertainment and refreshments to around 160 local people to celebrate the Platinum Jubilee of Queen Elizabeth II.

Then in September we opened our doors for prayer sessions for those who mourned the death of Queen Elizabeth II with candles to light and a book of condolences.

This year we said farewell to our two Ministers, Rev Nigel Rodgers in July and Janine Atkinson at the end of September. At present we have Deacon Al Henry as our Methodist ministry and we are preparing for the vacancy in the United Reformed tradition.

Being a town centre church, sharing with our community in and around Dewsbury the lingering effects of the coronavirus pandemic and the harsh reality of the cost of living crisis is not without its challenges but we have faith and believe that through the power of the holy spirit we will continue to show the love of Jesus Christ with all we meet.

Constitution, structure, governance and management

Longcauseway Church (United Reformed and Methodist) is a Local Ecumenical Partnership (LEP) and is a member church of the United Reformed Church Yorkshire Synod and of the North Kirklees and Morley Methodist Circuit. It is also one of five churches within the Spennings and Calder Enterprise (SPACE) cluster of churches. The Constitution for a Local Ecumenical Partnership was adopted on 9 September 2010 and was registered with the Charity Commission on 16 August 2011, registration number 1143402.

The duly authorised ministers for the time being of the LEP (whether ordained or lay), are members by virtue of their office. Other persons are entitled to membership of the charity if entitled to membership of the LEP in accordance with the provisions of the Constitution of the charity. The activities of Longcauseway Church are overseen by the Leadership Team who then report to the General Church Meeting to advise on all matters relating to church life, finance, property and other matters relating to the work of the Church. The membership of the Leadership Team (who are also elected trustees of the charity) usually consists of the pastoral ministers in charge together with up to two co-opted members and no more than fifteen elected members and no less than ten elected members. Trustees normally serve for a minimum of three years and are elected or re-elected at the annual general meeting.

The Leadership team meets monthly and the General Church Meeting meets quarterly. As an LEP, the church is served by members of both the United Reformed Church and the Methodist Church denominations.

Policies and procedures adopted for the induction and training of trustees

The charity recognizes that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

Risk management

The trustees have appraised the key risks of the charity, including those related to the purposes and activities, as well as that of investment risk, and recently undertook an in-depth review as a congregation to seek out what we felt should be our true mission as a body of Christians worshipping in Dewsbury town centre.

Investment powers and policy

The Constitution authorises the trustees to make and hold investments using the general funds and to delegate the management of such funds. Investments are held in a number of individual and collective funds so as to keep any restricted or other funds separate and diversify investment risk.

The make up of the investment funds are detailed in the notes to the accounts.

Some investments are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated) and by The Trustees For Methodist Church Purposes.

Financial review

The results for the year are set out in the financial statements and show that the net expenditure exceeded the income by £16,172 (2021: £21,413). The investments reported a fall in the market value of the portfolio as a whole of £36,956 (2021: gain of £28,607), which resulted in an overall deficit for the year of £53,128.

The offering from our congregation continues to fall and as our membership falls, this is a worrying trend going forward. Apart from the rental income we receive, the offertory is our main source of revenue. Donations fell from the previous year of £41,183 to £38,038 (including gift aid).

One of the main reasons why we are struggling to break-even is the prohibitive cost of maintaining, insuring and heating what is a very large and old building. Insuring, lighting and heating the premises cost £34,369 (2021: £23,500), and continues to increase.

Maintaining the building to a good standard is a requirement placed on the trustees and we have a property committee who are tasked to do this. There are of course all the usual maintenance contracts and safety certificates that are required by law, but the fabric of the building is in constant need of repair. The cost of repairs this year was £18,458 (2021: £25,827).

The offertory from our membership falls short of being able to cover the cost of ministry and mission costs payable to the United Reformed and Methodist Churches. The costs of these contributions totalled £43,219 (2021: £48,903), making the charity reliant on other income to make up the shortfall in membership dues.

Church lettings returned as a source of income following the pandemic, these were £5,310 in the year (2021: £nil). The charity continues to raise funds for other charities and paid donations of £2,501 in the year (2021: £2,375).

Over what has been a difficult period for investments, our holdings fell in market value by £40,006 (2021: a gain of £20,294). In managing the portfolios gains were made on actual sales of £3,050 (2021: £8,313).

Reserves policy

It is the policy of the charity to maintain general funds such that the normal activities of the organisation can be maintained at a satisfactory level in order to achieve the purposes set out above.

Restricted funds are those that have to be used for a specific purpose.

Restricted funds consist of the Manse Fund, which totalled £7,280 (2021: £7,280) and charity collections still in hand which totalled £274, these funds are not available for the general use of the charity. Total restricted funds are £7,554 (2021: £7,280).

Designated funds are where the trustees have set aside funds for a particular use.

The charity has a designated property reserve of £1,195,876 representing the book value of land and buildings, a designated Contingency reserve of £130,000, and other designated reserves of £16,752. Total designated funds are £1,342,628 (2021: £1,343,397).

Our Contingency reserve remains at a figure of £130,000 which we consider adequate to cover three years rental income from the shops should the leases end and we cannot find replacement tenants straight away. This is income that the Church relies upon and it would give us breathing space to make plans should the shops remain empty for a longer period of time.

General reserves, which are available for the continuing operation of the charity, were £473,125 as at 30 November 2022 (2021: £525,758).

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees 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 income and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Board of Trustees on 1 August 2023 and signed on their behalf by:

.....
Joanne Hartley, Secretary

I report to the trustees on my examination of the accounts for Longcauseway Church (United Reformed and Methodist) for the year ended 30 November 2022, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated 1 August 2023

Darren Broadbent

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2022

Charity No. 1143402

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments					
Donations and legacies	5	36,619	1,419	38,038	41,183
Grants received	6	--	--	--	4,573
Charitable activities	7	86,412	--	86,412	59,246
Investment income	8	11,890	--	11,890	9,357
Total income		134,921	1,419	136,340	114,359
Expenditure					
<i>Costs of raising funds:</i>					
Investment management costs		2,669		2,669	1,945
<i>Expenditure on charitable activities:</i>					
Ministerial costs	9	43,219	--	43,219	48,903
Premises costs	10	88,791	--	88,791	68,953
Worship costs	11	5,842	--	5,842	5,158
Donations made	12	--	2,501	2,501	2,375
Other costs	13	9,490	--	9,490	8,438
		147,342	2,501	149,843	133,827
Total expenditure		150,011	2,501	152,512	135,772
Net income/(expenditure)		(15,090)	(1,082)	(16,172)	(21,413)
Transfers between funds		(1,356)	1,356	--	--
Net gains on investments	14	(36,956)	--	(36,956)	28,607
Net movement in funds		(53,402)	274	(53,128)	7,194
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,869,155	7,280	1,876,435	1,869,241
Total funds carried forward		1,815,753	7,554	1,823,307	1,876,435

There were no recognised gains or losses for the year ended 30 November 2021 or 2022 other than those included in the Statement of Financial Activities above.

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
BALANCE SHEET
AS AT 30 NOVEMBER 2022

Charity No. 1143402

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets						
Tangible Assets	17	--	1,195,876	--	1,195,876	1,195,876
Investments	18	413,944	130,000	7,280	551,224	585,744
		<u>413,944</u>	<u>1,325,876</u>	<u>7,280</u>	<u>1,747,100</u>	<u>1,781,620</u>
Current assets						
Debtors	19	16,202	--	--	16,202	14,145
Cash at bank and in hand		59,790	16,857	274	76,921	116,536
Total Current Assets		<u>75,992</u>	<u>16,857</u>	<u>274</u>	<u>93,123</u>	<u>130,681</u>
Creditors: amounts falling due within one year	20	(16,811)	(105)	--	(16,916)	(35,866)
Net current assets		59,181	16,752	274	76,207	94,815
Total net assets		<u><u>473,125</u></u>	<u><u>1,342,628</u></u>	<u><u>7,554</u></u>	<u><u>1,823,307</u></u>	<u><u>1,876,435</u></u>
The funds of the charity:						
Unrestricted funds:	22	473,125	1,342,628	--	1,815,753	1,869,155
Restricted funds	23	--	--	7,554	7,554	7,280
Total funds		<u><u>473,125</u></u>	<u><u>1,342,628</u></u>	<u><u>7,554</u></u>	<u><u>1,823,307</u></u>	<u><u>1,876,435</u></u>

The notes on pages 9 to 16 form part of these accounts.

Agreed by the trustees at their meeting on 1 August 2023 and signed on their behalf by:

.....
Philip Wetherill
Trustee

Approved and adopted by the Church Annual General Meeting held in August 2023.

.....
Deacon Allyson Leo Henry
Trustee

1 Legal status

The charity is a public benefit entity as defined by FRS 102.

The charity is a Local Ecumenical Partnership whose sponsorship body is the West Yorkshire Ecumenical Council.

The trustees of the charity are listed in the Trustees Annual Report.

In the event of the charity being wound up the Constitution specifies that 'in no circumstances shall the net assets of the charity be paid to, or distributed among the members. The members carry no liability on an insolvent winding-up.'

2 Accounting policies

2.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' (SORP FRS 102), the Charities Act 2011 and applicable regulations, with the exception that no depreciation is proved on Church property.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion to use for a particular purpose. The aim and use of each designated fund is set out later in these notes.

Restricted funds are subject to specific restrictions, which the donor, legatee, or other third party has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity. The charity has no endowment funds.

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- any performance conditions attached to the income have been met or are fully within the control of the charity;
- it is more likely than not that the income will be received; and
- the monetary value can be measured with sufficient reliability.

Income and expenses are not offset, unless permitted by the SORP (FRS 102) or FRS 102.

2.4 Income from interest and dividends

This is included in the Statement of Financial Activities when receipt is probable and the amount receivable can be measured reliably, this is normally upon notification.

2.5 Investment gains and losses

This includes any realised gains or losses on the sale of investments and any gain or loss resulting from the revaluation of investments to market value at the balance sheet date.

2.6 Expenditure and liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the trustees to pay out resources and the amount of the obligation can be measured with reasonable reliability. Expenditure includes Value Added Tax, which cannot be recovered.

The United Reformed Church mission and ministry costs and the Methodist circuit fund is paid regularly and is included in the financial statements for the year to which it relates.

2.7 Volunteers

Most of the management and activity of the church is carried out by volunteers. This intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable. This policy is in accordance with SORP (FRS 102).

2.8 Pension costs

The charity operates a contributory pension scheme for eligible staff.
The employer contributions made in the year were £540 (2021: £269).

2.9 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice, these together with other support costs are included under expenditure on charitable activities. Such costs are not sufficient to be charged to individual activities.

2.10 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases, except freehold land (which is not depreciated):

Fixtures, fittings and equipment	straight line over 5 years
Computers and audio visual equipment	straight line over 3 years
Buildings	no depreciation

Presently all items of fixtures, fittings, equipment, computers and audio visual equipment that are held have been fully written down in accordance with this policy, therefore there is no charge to depreciation for these in these accounts.

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on an existing use basis as at 30 November 1999 and are included at this amount as a deemed cost. These buildings are not depreciated.

2.11 Fixed Asset Investments

Investments are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the mid market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not use complex financial instruments, as defined under the Charity SORP (FRS 102).

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepaid expenses are the amount of expenditure paid as at the period end after taking account of any discount.

Funds not yet received are accounted for in accordance with the above recognition of income policy where the expected amount that can be measured reliably has not been received at the period end.

2.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

2.14 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains are within the exemptions granted for charities.

2.15 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

3 Trustee's remuneration and expenses and related party transactions

The charity contributes to the SPACE group of churches and North Kirklees and Morley Methodist Circuit, both of which provide for the costs of ministers (including centralised payments of stipends, housing (manse), training, pension contributions and other benefits for ministers). This includes the ministers (Revd Janine Atkinson, Revd Nigel Rodgers and Deacon Allyson Henry), who in accordance with clause 22 of the LEP constitution are trustees of the charity by virtue of their office.

The costs paid to United Reformed Church and Methodist Church are shown in Ministerial costs under note 9. Both ministers left in the year, a payment was made as a leaving gift to Revd Nigel Rodgers in recognition for his service as minister, the cost was £200. A leaving gift was presented to Revd Janine Atkinson, this was done through the group of churches for who she was minister for.

A leaving gift was given to trustee Stephen Gooder on his retirement, the cost was £500.

Karen Morrison is a trustee and has been employed as a cleaner since September 2021. Authority for remunerating a trustee is in the Constitution for a Local Ecumenical Partnership adopted 9 September 2010 at clause 49. The trustees confirm that the procedures set out at clause 50 have been fully complied with on making this appointment. The total remuneration in the year was £7,500 (2021: £1,401).

Other than these items no other trustee receives any remuneration from the charity.

No trustee received expenses for being a trustee of the charity.

4 Independent examiner	2022	2021
	£	£
Fees for independent examination	720	720
Fees for accounts compilation	400	120

5 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2021	2022	2021
	£	£	£	£
Weekly offering	29,994	--	29,994	32,275
Tax refunds under gift aid	6,625	--	6,625	8,020
Donations	--	1,419	1,419	888
	<u>36,619</u>	<u>1,419</u>	<u>38,038</u>	<u>41,183</u>

6 Grants received

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2021	2022	2021
	£	£	£	£
UK Government CJR Scheme	--	--	--	4,573
	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,573</u>

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tea and coffee mornings	6,183	--	6,183	1,473
Fund raising events	--	--	--	1,455
Church lettings	5,310	--	5,310	--
Rents received	46,283	--	46,283	47,200
Shops insurance	1,021	--	1,021	966
YCU Mission grant	20,990	--	20,990	6,997
Other income	6,625	--	6,625	1,155
	<u>86,412</u>	<u>--</u>	<u>86,412</u>	<u>59,246</u>

8 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Investment portfolio	11,077	--	11,077	8,266
Bank interest	813	--	813	1,091
	<u>11,890</u>	<u>--</u>	<u>11,890</u>	<u>9,357</u>

9 Ministerial costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Ministry and mission fund costs				
United Reformed Church	30,719	--	30,719	34,524
Methodist Church	12,500	--	12,500	14,379
	<u>43,219</u>	<u>--</u>	<u>43,219</u>	<u>48,903</u>

10 Premises costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Employment costs	32,260	--	32,260	17,907
Lighting and heating	21,461	--	21,461	9,748
Water rates	1,528	--	1,528	917
Insurance	11,380	--	11,380	12,835
Repairs and renewals	18,458	--	18,458	25,827
Commissions on rents	659	--	659	624
Supplies and cleaning	3,045	--	3,045	1,095
	<u>88,791</u>	<u>--</u>	<u>88,791</u>	<u>68,953</u>

11 Worship costs	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Organist and organ supply	4,550	--	4,550	3,072
Youth and messy church	732	--	732	251
Mission costs	360	--	360	647
Other expenses	200	--	200	1,188
	<u>5,842</u>	<u>--</u>	<u>5,842</u>	<u>5,158</u>
12 Donations made	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other donations	--	2,501	2,501	2,375
	<u>--</u>	<u>2,501</u>	<u>2,501</u>	<u>2,375</u>
13 Other costs	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Photocopier costs	2,661	--	2,661	2,203
Printing postage and stationery and telephone	2,225	--	2,225	3,261
Luncheon club	69	--	69	--
Professional fees	1,120	--	1,120	840
Sundry expenses	3,415	--	3,415	2,134
	<u>9,490</u>	<u>--</u>	<u>9,490</u>	<u>8,438</u>
14 Net gains on investments	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Net realised gains on disposals	3,050	--	3,050	8,313
Net unrealised (losses)/gains on investment portfolio	(40,006)	--	(40,006)	20,294
	<u>(36,956)</u>	<u>--</u>	<u>(36,956)</u>	<u>28,607</u>

15 Employees

The average number of staff employed by the charity during the reporting period was 2 (2021: 2).

This consisted of 1 full-time member of staff and 1 part-time.

The cost in respect of staff:

	Total 2022 £	Total 2021 £
Wages	31,651	16,794
Social security costs	69	844
Employers pension contributions	540	269
	<u>32,260</u>	<u>17,907</u>

No employee had emoluments of £60,000 or more.

16 Support costs

Administration and governance costs included within charitable activities totalled £6,006 (2021: £6,304).

17 Tangible fixed assets for use by the charity

	Church alterations £	Church Hall and shops £	Manses £	Total £
COST				
as at 1 December 2021 and 30 November 2022	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
DEPRECIATION				
as at 1 December 2021 and 30 November 2022	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net book value				
as at 30 November 2022	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
as at 30 November 2021	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>

The Manses are shares in properties used to support the ministry of the Church.

All properties are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated).

18 Fixed Asset Investments

	2022 £	2021 £
Market Value as at 1 December 2021	585,744	554,747
Additions at cost	32,443	29,941
Disposals at carrying value	(26,956)	(21,197)
Net gain/(loss) on revaluation	<u>(40,006)</u>	<u>22,253</u>
Market Value as at 30 November 2022	<u>551,224</u>	<u>585,744</u>
Historical cost	<u>542,209</u>	<u>538,714</u>
	2022	2021
Holdings:	£	£
Brewin Dolphin ethical fund	280,810	315,947
Highfield - cash on deposit	20,735	18,275
Clay legacy - cash on deposit	711	711
Manse Fund - cash on deposit	7,641	7,640
Other funds - cash on deposit	921	629
TMCP - cash on deposit	<u>240,406</u>	<u>242,542</u>
	<u>551,224</u>	<u>585,744</u>
	2022	2021
Sector analysis:	£	£
Equities	215,094	242,872
Fixed interest	63,019	71,213
Cash held within the investment portfolios	<u>273,111</u>	<u>271,659</u>
	<u>551,224</u>	<u>585,744</u>

All investments are held and managed in the UK.

19 Debtors

	2022	2021
	£	£
Gift aid tax recoverable	6,617	7,957
Debtors	6,031	3,680
Prepaid expenses	3,554	2,508
	<u>16,202</u>	<u>14,145</u>

20 Creditors: amounts falling due within one year

	2022	2021
	£	£
Income received in advance	6,834	26,324
Creditors	10,082	9,542
	<u>16,916</u>	<u>35,866</u>

21 Securities and Charges

No charges exist over the property and assets of the charity.

22 Analysis of charitable funds

UNRESTRICTED FUNDS

General fund	2022	2021
	£	£
At 1 December 2021:	525,758	518,312
Income	134,921	112,236
Expenditure	(150,011)	(133,397)
Other (losses)/gains	(36,956)	28,607
Transfers	(587)	--
At 30 November 2022:	<u>473,125</u>	<u>525,758</u>

The General funds are those available for the general purposes of the charity.

Gifts fund

At 1 December 2021:	16,752	16,752
Income	--	--
Expenditure	--	--
Transfers	--	--
At 30 November 2022:	<u>16,752</u>	<u>16,752</u>

This fund is made up of gifts and legacies received that has been set aside to meet particular items such as the purchase of books and bibles and/or other worship related costs.

Charities fund

At 1 December 2021:	769	1,021
Income	--	2,123
Expenditure	--	(2,375)
Transfers	(769)	--
At 30 November 2022:	<u>--</u>	<u>769</u>

This fund is used to make donations to other charities.

Contingency fund

At 1 December 2021 and 30 November 2022:	<u>130,000</u>	<u>130,000</u>
This fund was created as a contingency against the charity's reliance on rental income from the shops as detailed in the reserve policy section of the Trustees Annual Report.		

Property fund

At 1 December 2021 and 30 November 2022:	<u>1,195,876</u>	<u>1,195,876</u>
This fund represents the 'bricks and mortar' of the charity's properties.		

Total designated funds	<u>1,342,628</u>	<u>1,343,397</u>
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Total unrestricted funds	<u>1,815,753</u>	<u>1,869,155</u>
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23 RESTRICTED FUNDS

Charity collections	£	£
At 1 December 2021:	--	--
Income	1,419	--
Expenditure	(2,501)	--
Transfers	1,356	--
At 30 November 2022:	<u>274</u>	<u>--</u>

Manse fund	£	£
At 1 December 2021:	7,280	7,280
Income	--	--
Expenditure	--	--
At 30 November 2022:	<u>7,280</u>	<u>7,280</u>

Total restricted funds	<u>7,554</u>	<u>7,280</u>
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TOTAL FUNDS	<u>1,823,307</u>	<u>1,876,435</u>
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24 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	413,944	130,000	7,280	551,224
Current assets	75,992	16,857	274	93,123
Creditors	(16,811)	(105)	--	(16,916)
	<u>473,125</u>	<u>1,342,628</u>	<u>7,554</u>	<u>1,823,307</u>

Analysis of net assets between funds - PRIOR YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	448,464	130,000	7,280	585,744
Current assets	111,297	19,384	--	130,681
Creditors	(34,003)	(1,863)	--	(35,866)
	<u>525,758</u>	<u>1,343,397</u>	<u>7,280</u>	<u>1,876,435</u>

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales - Charity number 1143402

Accounts

**LONGCAUSEWAY CHURCH
(UNITED REFORMED AND METHODIST)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2021

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Administrative information

Ministers/Trustees:	Revd. Janine Atkinson Revd. Nigel Rodgers
Trustees:	Jennifer Day Patrick Evans Margaret Gooder Stephen Gooder Pamela Hall David Hartley retired 6 April 2021 Joanne Hartley Karen Morrison appointed 25 April 2021 Ruth Palmer appointed 25 April 2021 Rosemary Roebuck Robert Thurman appointed 25 April 2021 Julie West Philip Wetherill Rachel Wetherill
Charity Office:	16 Buckthorne Close East Ardsley Wakefield WF3 2DB
Bankers:	Clydesdale Bank Plc, trading as Virgin Money 46 Market Place, Dewsbury, WF13 1DN Santander UK Plc 2 Triton Square, Regent's Place, London, NW1 3AN
Accountants:	Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Investments:	Central Finance Board of the Methodist Church 9 Bonhill Street, London, EC2A 4PE The Trustees For Methodist Church Purposes Central Buildings, Oldham Street, Manchester, M1 1JQ Brewin Dolphin, 10 Wellington Place, Leeds, LS1 4AN
Custodian:	The Yorkshire Congregational Union (Incorporated) Somerset House, St. Paul's Street, Morley, LS27 9EP company no. 083885, charity no. 252965

The trustees present their report and accounts of the charity for the year ended 30 November 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the 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) (SORP FRS 102).

Purpose and work of the charity

The purpose of the charity is to advance the Christian faith in Dewsbury and the surrounding area in accordance with the principles and practices of the Participating Churches (the United Reformed Church and the Methodist Church).

In achieving its purpose the charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. By seeking to advance the Christian Religion in accordance with the doctrines and practices of the participating Churches and the above statement of purpose and the related activities set out in this report.

Review of activities and achievements

The Church now has eighty-three registered members, fifty-six from a URC tradition, twenty-two Methodist and five with joint membership.

Over the course of the year, we have held five funerals and three baptisms. The membership is ageing, and our congregation continues to decline in number. We have lost some loyal and long-standing members who have served in a variety of roles in the work of the Church over many years. Although they will be missed, we will remember their contribution and service with love and gratitude.

The year began with ongoing restrictions imposed by the pandemic. Weekly services had resumed, but social distancing was still very much in place as were restrictions regarding singing. Increasing covid infections in the run up to Christmas led to a further lockdown. Once again, the Church had to close its doors and revert to remote forms of worship.

As restrictions were eased, services resumed. The Leadership Team actively reviewed risks in conjunction with Government guidelines, implementing procedures to ensure its members were safe. Throughout this time, the Church continued to provide a full range of services using Zoom facilities to enable individuals to participate in services from their home if they were unable to attend in person. In addition, services were recorded and subsequently were available to view on the Church's website. These facilities continue to offer an additional means of worship and fellowship to those unable to leave their homes for whatever reason. Other regular activities using Zoom technology include Bible Study, Thursday prayers and Leaders' meetings. Written services are also issued on a weekly basis.

Following the award of a Mission Fund grant by the Yorkshire Synod of the United Reformed Church, a Church Community Work and Mission Enabler was recruited. Catherine Pathak was appointed with effect from 1st September 2021. Her role is to enable Longcauseway Church to engage in and develop its mission to the people of Dewsbury and to be the main point of contact for the local community, providing a welcoming and responsive focus for the Church's existing and new mission activities.

Easing covid regulations allowed the Church to reinstate Sunday worship, providing a mix of regular and socially distanced pews and allowing much-missed congregational singing. Other outreach activities have been introduced or restarted. Our Three Strand Café is open on Wednesday and Saturday mornings, providing opportunities for fellowship, drinks and refreshments. Numbers have increased as the public have appreciated that the facility is once again available. In addition, 'Tuesday Tonic' invites people to participate in fellowship, baking cakes and items for the café and crafts such as knitting and crochet. 'Wellbeing Wednesday' provides a rolling programme of activities on a 'pay what you can' basis and is considered well-being for the mind and soul. These activities have been well received and include Chair-a-Size, table-top games, Messy Vintage and Scottish Dancing. Regular reviews are taken to ensure the activities being offered are appropriate. In addition, monthly Messy Church continues to attract families for fun activities and fellowship. The Church's established Friday Toddler Group has also restarted and continues to be popular.

Throughout the difficulties we have faced, we have remained confident that God's love has guided us in our mission. As life returns to normal, we continue to believe that with His help we can be a presence in Dewsbury, spreading a message of faith, love and hope in Jesus Christ.

Constitution, structure, governance and management

Longcauseway Church (United Reformed and Methodist) is a Local Ecumenical Partnership (LEP) and is a member church of the United Reformed Church Yorkshire Synod and of the North Kirklees and Morley Methodist Circuit. It is also one of five churches within the Spen And Calder Enterprise (SPACE) cluster of churches. The Constitution for a Local Ecumenical Partnership was adopted on 9 September 2010 and was registered with the Charity Commission on 16 August 2011, registration number 1143402.

The duly authorised ministers for the time being of the LEP (whether ordained or lay), are members by virtue of their office. Other persons are entitled to membership of the charity if entitled to membership of the LEP in accordance with the provisions of the Constitution of the charity. The activities of Longcauseway Church are overseen by the Leadership Team who then report to the General Church Meeting to advise on all matters relating to church life, finance, property and other matters relating to the work of the Church.

The membership of the Leadership Team (who are also elected trustees of the charity) usually consists of the pastoral ministers in charge together with up to two co-opted members and no more than fifteen elected members and no less than ten elected members. Trustees normally serve for a minimum of three years and are elected or re-elected at the annual general meeting.

The Leadership team meets monthly and the General Church Meeting meets quarterly. As an LEP, the church is served by members of both the United Reformed Church and the Methodist Church denominations.

Policies and procedures adopted for the induction and training of trustees

The charity recognizes that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

Risk management

The trustees have appraised the key risks of the charity, including those related to the purposes and activities, as well as that of investment risk, and recently undertook an in-depth review as a congregation to seek out what we felt should be our true mission as a body of Christians worshipping in Dewsbury town centre.

Investment powers and policy

The Constitution authorises the trustees to make and hold investments using the general funds and to delegate the management of such funds. Investments are held in a number of individual and collective funds so as to keep any restricted or other funds separate and diversify investment risk.

The make up of the investment funds are detailed in the notes to the accounts.

Some investments are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated) and by The Trustees For Methodist Church Purposes.

Financial review

The results for the year are set out in the financial statements and show that the net expenditure exceeded the income by £21,413 (2020: £11,718). The investments reported a rise in the market value of the portfolio as a whole of £28,607 (2020: loss of £15,579), which resulted in an overall surplus of £7,194.

The offering from our congregation continues to fall and as our membership falls, this is a worrying trend going forward. Apart from the rental income we receive, the offertory is our main source of revenue. There was however an increase over the previous year from £34,541 to £40,295 (including gift aid), but we must consider the fact that both years were impacted because of covid, and more severely in 2020.

In 2020 we were able to reclaim £11,031 under the government furlough scheme for our employees, but this was gradually wound up during 2021, when our total grant claim was £4,573. Church lettings were zero during 2021 due to Covid which had already reduced our lettings in 2020 (£2,513).

One of the main reasons why we are struggling to break-even is the prohibitive cost of maintaining, insuring and heating what is a very large and old building. Insuring, lighting and heating the premises cost £22,583 (2020: £24,443), and the gas and electricity bills are due to increase dramatically soon.

Maintaining the building to a good standard is a requirement placed on the trustees and we have a property committee who are tasked to do this. There are of course all the usual maintenance contracts and safety certificates that are required by law, but the fabric of the building is in constant need of repair. This year we had to replace the parquet hall floor which had lifted during the closure of the buildings during Covid. The cost of this repair was £11,662.80 plus VAT. Fortunately we were able to claim back the VAT under the government's Listed Places of Worship Grant Scheme. The overall cost of repairs for the year was £25,827 (2020: £11,444).

The offertory from our membership falls short of being able to cover the cost of ministry and mission costs payable to the United Reformed and Methodist Churches. The costs of these contributions totalled £48,903 (2020: £52,063), making the charity reliant on other income to make up the shortfall in membership dues.

The charity continues to raise funds for other charities and paid donations of £2,375 in the year (2020: £663).

Reserves policy

It is the policy of the charity to maintain general funds such that the normal activities of the organisation can be maintained at a satisfactory level in order to achieve the purposes set out above.

The charity has a designated Property reserve of £1,195,876 representing the book value of land and buildings, a designated Contingency reserve of £130,000, and other designated reserves of £17,521.

General reserves, which are available for the continuing operation of the charity, were £525,758 as at 30 November 2021 (2020: £518,312).

Restricted funds consist of the Manse Fund, which totalled £7,280 (2020: £7,280), these funds are not available for the general use of the charity.

Our Contingency reserve remains at a figure of £130,000 which we consider adequate to cover three years rental income from the shops should the leases end and we cannot find replacement tenants straight away. This is income that the Church relies upon and it would give us breathing space to make plans should the shops remain empty for a longer period of time.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees 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 income and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Board of Trustees on 5 April 2022 and signed on their behalf by:

.....
Joanne Hartley, Secretary

I report to the trustees on my examination of the accounts for Longcauseway Church (United Reformed and Methodist) for the year ended 30 November 2021, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated 2022

Ebrahim Suleman

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2021

Charity No. 1143402

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Note	£	£	£	£
Income and endowments				
Donations and legacies	5	41,183	--	41,183
Grants received	6	4,573	--	4,573
Charitable activities	7	59,246	--	59,246
Investment income	8	9,357	--	9,357
Total income		114,359	--	114,359
Expenditure				
<i>Costs of raising funds:</i>				
Investment management costs		1,945		1,945
<i>Expenditure on charitable activities:</i>				
Ministerial costs	9	48,903	--	48,903
Premises costs	10	68,953	--	68,953
Worship costs	11	5,158	--	5,158
Donations made	12	2,375	--	2,375
Other costs	13	8,438	--	8,438
		133,827	--	133,827
Total expenditure		135,772	--	135,772
Net income/(expenditure)		(21,413)	--	(21,413)
Net gains on investments	14	28,607	--	28,607
Net movement in funds		7,194	--	7,194
<i>Reconciliation of Funds</i>				
Total funds brought forward		1,861,961	7,280	1,869,241
Total funds carried forward		1,869,155	7,280	1,876,435

There were no recognised gains or losses for the year ended 30 November 2020 or 2021 other than those included in the Statement of Financial Activities above.

BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets						
Tangible Assets	17	--	1,195,876	--	1,195,876	1,195,876
Investments	18	448,464	130,000	7,280	585,744	554,747
		448,464	1,325,876	7,280	1,781,620	1,750,623
Current assets						
Debtors	19	14,145	--	--	14,145	25,522
Cash at bank and in hand		97,152	19,384	--	116,536	105,823
Total Current Assets		111,297	19,384	--	130,681	131,345
Creditors: amounts falling due within one year	20	(34,003)	(1,863)	--	(35,866)	(12,727)
Net current assets		77,294	17,521	--	94,815	118,618
Total net assets		525,758	1,343,397	7,280	1,876,435	1,869,241
The funds of the charity:						
Unrestricted funds:	22	525,758	1,343,397	--	1,869,155	1,861,961
Restricted funds	23	--	--	7,280	7,280	7,280
Total funds		525,758	1,343,397	7,280	1,876,435	1,869,241

The notes on pages 9 to 16 form part of these accounts.

Agreed by the trustees at their meeting on 5 April 2022 and signed on their behalf by:

.....
Jennifer Day
Trustee

Approved and adopted by the Church Annual General Meeting held in May 2022.

.....
Revd. Janine Atkinson
Trustee

1 Legal status

The charity is a public benefit entity as defined by FRS 102.

The charity is a Local Ecumenical Partnership whose sponsorship body is the West Yorkshire Ecumenical Council.

The trustees of the charity are listed in the Trustees Annual Report.

In the event of the charity being wound up the Constitution specifies that 'in no circumstances shall the net assets of the charity be paid to, or distributed among the members. The members carry no liability on an insolvent winding-up.'

2 Accounting policies

2.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' (SORP FRS 102), the Charities Act 2011 and applicable regulations, with the exception that no depreciation is proved on Church property.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion to use for a particular purpose. The aim and use of each designated fund is set out later in these notes.

Restricted funds are subject to specific restrictions, which the donor, legatee, or other third party has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity. The charity has no endowment funds.

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- any performance conditions attached to the income have been met or are fully within the control of the charity;
- it is more likely than not that the income will be received; and
- the monetary value can be measured with sufficient reliability.

Income and expenses are not offset, unless permitted by the SORP (FRS 102) or FRS 102.

2.4 Income from interest and dividends

This is included in the Statement of Financial Activities when receipt is probable and the amount receivable can be measured reliably, this is normally upon notification.

2.5 Investment gains and losses

This includes any realised gains or losses on the sale of investments and any gain or loss resulting from the revaluation of investments to market value at the balance sheet date.

2.6 Expenditure and liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the trustees to pay out resources and the amount of the obligation can be measured with reasonable reliability. Expenditure includes Value Added Tax, which cannot be recovered.

The United Reformed Church mission and ministry costs and the Methodist circuit fund is paid regularly and is included in the financial statements for the year to which it relates.

2.7 Volunteers

Most of the management and activity of the church is carried out by volunteers. This intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable. This policy is in accordance with SORP (FRS 102).

2.8 Pension costs

The charity operates a contributory pension scheme for eligible staff.
The employer contributions made in the year were £269 (2020: £384).

2.9 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice, these together with other support costs are included under expenditure on charitable activities. Such costs are not sufficient to be charged to individual activities.

2.10 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases, except freehold land (which is not depreciated):

Fixtures, fittings and equipment	straight line over 5 years
Computers and audio visual equipment	straight line over 3 years
Buildings	no depreciation

Presently all items of fixtures, fittings, equipment, computers and audio visual equipment that are held have been fully written down in accordance with this policy, therefore there is no charge to depreciation for these in these accounts.

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on a existing use basis as at 30 November 1999 and are included at this amount as a deemed cost. These buildings are not depreciated.

2.11 Fixed Asset Investments

Investments are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the mid market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not use complex financial instruments, as defined under the Charity SORP (FRS 102).

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepaid expenses are the amount of expenditure paid as at the period end after taking account of any discount.

Funds not yet received are accounted for in accordance with the above recognition of income policy where the expected amount that can be measured reliably has not been received at the period end.

2.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

2.14 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains are within the exemptions granted for charities.

2.15 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

3 Trustee's remuneration and expenses and related party transactions

The charity contributes to the SPACE group of churches and North Kirklees and Morley Methodist Circuit, both of which provide for the costs of ministers (including centralised payments of stipends, housing (manse), training, pension contributions and other benefits for ministers). This includes the ministers (Revd Janine Atkinson and Revd Nigel Rodgers), who in accordance with clause 22 of the LEP constitution are trustees of the charity by virtue of their office. The costs paid to United Reformed Church and Methodist Church are shown in Ministerial costs under note 9.

Karen Morrison is a trustee and has been employed as a cleaner since September 2021. Authority for remunerating a trustee is in the Constitution for a Local Ecumenical Partnership adopted 9 September 2010 at clause 49. The trustees confirm that the procedures set out at clause 50 have been fully complied with on making this appointment. The total remuneration in the year was £1,401 (2020: £nil).

Other than these items no other trustee receives any remuneration from the charity.
 No trustee received expenses for being a trustee of the charity.

4 Independent examiner	2021	2020
	£	£
Independent examiner's fees	840	600

5 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Weekly offering	32,275	--	32,275	27,112
Tax refunds under gift aid	8,020	--	8,020	7,429
Donations	888	--	888	5,036
	<u>41,183</u>	<u>--</u>	<u>41,183</u>	<u>39,577</u>

6 Grants received

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
UK Government CJR Scheme	4,573	--	4,573	11,031
	<u>4,573</u>	<u>--</u>	<u>4,573</u>	<u>11,031</u>

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tea and coffee mornings	1,473	--	1,473	2,148
Fund raising events	1,455	--	1,455	--
Luncheon club	--	--	--	383
Church lettings	--	--	--	2,513
Rents received	47,200	--	47,200	47,200
Shops insurance	966	--	966	1,868
YCU Mission grant	6,997	--	6,997	--
Other income	1,155	--	1,155	2
	59,246	--	59,246	54,114

8 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Investment portfolio	8,266	--	8,266	9,112
Bank interest	1,091	--	1,091	1,962
	9,357	--	9,357	11,074

9 Ministerial costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Ministry and mission fund costs				
United Reformed Church	34,524	--	34,524	35,805
Methodist Church	14,379	--	14,379	16,258
	48,903	--	48,903	52,063

10 Premises costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Employment costs	17,907	--	17,907	23,563
Lighting and heating	9,748	--	9,748	11,542
Water rates	917	--	917	1,363
Insurance	12,835	--	12,835	12,901
Repairs and renewals	25,827	--	25,827	11,444
Commissions on rents	624	--	624	624
Supplies and cleaning	1,095	--	1,095	1,386
	68,953	--	68,953	62,823

11 Worship costs	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Organist and organ supply	3,072	--	3,072	2,900
Youth and messy church	251	--	251	524
Mission costs	647	--	647	518
Other expenses	1,188	--	1,188	483
	<u>5,158</u>	<u>--</u>	<u>5,158</u>	<u>4,425</u>
12 Donations made	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations to Commitment for Life and All We Can	--	--	--	192
Other donations	2,375	--	2,375	471
	<u>2,375</u>	<u>--</u>	<u>2,375</u>	<u>663</u>
13 Other costs	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Photocopier costs	2,203	--	2,203	1,377
Printing postage and stationery and telephone	3,261	--	3,261	2,306
Luncheon club	--	--	--	390
Professional fees	840	--	840	600
Sundry expenses	2,134	--	2,134	1,132
	<u>8,438</u>	<u>--</u>	<u>8,438</u>	<u>5,805</u>
14 Net gains on investments	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Net realised gains on disposals	8,313	--	8,313	7,507
Net unrealised (losses)/gains on investment portfolio	20,294	--	20,294	(23,086)
	<u>28,607</u>	<u>--</u>	<u>28,607</u>	<u>(15,579)</u>

15 Employees

The average number of staff employed by the charity during the reporting period was 2 (2020: 2).

This consisted of 1 full-time member of staff and 1 part-time.

The cost in respect of staff:

	Total 2021	Total 2020
	£	£
Wages	16,794	22,203
Social security costs	844	976
Employers pension contributions	269	384
	<u>17,907</u>	<u>23,563</u>

No employee had emoluments of £60,000 or more.

16 Support costs

Administration and governance costs included within charitable activities totalled £6,304 (2020: £4,283).

17 Tangible fixed assets for use by the charity

	Church alterations £	Church Hall and shops £	Manses £	Total £
COST				
as at 1 December 2020 and 30 November 2021	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
DEPRECIATION				
as at 1 December 2020 and 30 November 2021	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net book value				
as at 30 November 2021	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
as at 30 November 2020	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>

The Manses are shares in properties used to support the ministry of the Church.

All properties are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated).

18 Fixed Asset Investments

	2021	2020
	£	£
Market Value as at 1 December 2020	554,747	567,176
Additions at cost	29,941	134,634
Disposals at carrying value	(21,197)	(153,662)
Net gain/(loss) on revaluation	<u>22,253</u>	<u>6,599</u>
Market Value as at 30 November 2021	<u>585,744</u>	<u>554,747</u>
Historical cost	<u>538,714</u>	<u>524,428</u>
	2021	2020
	£	£
Holdings:		
Brewin Dolphin ethical fund	315,947	290,697
Highfield - cash on deposit	18,275	16,076
Clay legacy - cash on deposit	711	711
Manse Fund - cash on deposit	7,640	7,624
Other funds - cash on deposit	629	551
TMCP - cash on deposit	<u>242,542</u>	<u>239,088</u>
	<u>585,744</u>	<u>554,747</u>
	2021	2020
	£	£
Sector analysis:		
Equities	242,872	218,487
Fixed interest	71,213	70,061
Cash held within the investment portfolios	<u>271,659</u>	<u>266,199</u>
	<u>585,744</u>	<u>554,747</u>

All investments are held and managed in the UK.

19 Debtors

	2021	2020
	£	£
Gift aid tax recoverable	7,957	15,635
Debtors	3,680	5,932
Prepaid expenses	2,508	3,955
	<u>14,145</u>	<u>25,522</u>

20 Creditors: amounts falling due within one year

	2021	2020
	£	£
Income received in advance	26,324	5,333
Creditors	9,542	7,394
	<u>35,866</u>	<u>12,727</u>

21 Securities and Charges

No charges exist over the property and assets of the charity.

22 Analysis of charitable funds

UNRESTRICTED FUNDS

General fund

	2021	2020
	£	£
At 1 December 2020:	518,312	545,344
Income	112,236	104,367
Expenditure	(133,397)	(115,820)
Other (losses)/gains	28,607	(15,579)
Transfers	--	--
At 30 November 2021:	<u>525,758</u>	<u>518,312</u>

The General funds are those available for the general purposes of the charity.

Gifts fund

At 1 December 2020:	16,752	16,752
Income	--	--
Expenditure	--	--
Other gains	--	--
Transfers	--	--
At 30 November 2021:	<u>16,752</u>	<u>16,752</u>

This fund is made up of gifts and legacies received that has been set aside to meet particular items such as the purchase of books and bibles and/or other worship related costs.

Charities fund

At 1 December 2020:	1,021	1,286
Income	2,123	398
Expenditure	(2,375)	(663)
At 30 November 2021:	<u>769</u>	<u>1,021</u>

This fund is used to make donations to other charities.

Contingency fund

At 1 December 2020:	130,000	130,000
Transfers	--	--
At 30 November 2021:	<u>130,000</u>	<u>130,000</u>

This fund was created as a contingency against the charity's reliance on rental income from the shops as detailed in the reserve policy section of the Trustees Annual Report.

Property fund

At 1 December 2020:	1,195,876	1,195,876
Transfers	--	--
At 30 November 2021:	<u>1,195,876</u>	<u>1,195,876</u>

This fund represents the 'bricks and mortar' of the charity's properties.

Total designated funds	<u>1,343,397</u>	<u>1,343,649</u>
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Total unrestricted funds	<u>1,869,155</u>	<u>1,861,961</u>
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23 RESTRICTED FUNDS

	2021	2020
	£	£
Manse fund		
At 1 December 2020:	7,280	7,280
Income	--	--
Expenditure	--	--
At 30 November 2021:	<u>7,280</u>	<u>7,280</u>
Total restricted funds	<u>7,280</u>	<u>7,280</u>

TOTAL FUNDS	<u>1,876,435</u>	<u>1,869,241</u>
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24 Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	448,464	130,000	7,280	585,744
Current assets	111,297	19,384	--	130,681
Creditors	<u>(34,003)</u>	<u>(1,863)</u>	--	<u>(35,866)</u>
	<u>525,758</u>	<u>1,343,397</u>	<u>7,280</u>	<u>1,876,435</u>

Analysis of net assets between funds - PRIOR YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	417,467	130,000	7,280	554,747
Current assets	113,215	18,130	--	131,345
Creditors	<u>(12,370)</u>	<u>(357)</u>	--	<u>(12,727)</u>
	<u>518,312</u>	<u>1,343,649</u>	<u>7,280</u>	<u>1,869,241</u>

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)

England & Wales - Charity number 1143402

Accounts

**LONGCAUSEWAY CHURCH
(UNITED REFORMED AND METHODIST)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2020

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Administrative information

Ministers/Trustees: Revd. Janine Atkinson
 Revd. Nigel Rodgers

Trustees: Jennifer Day
 Patrick Evans
 Margaret Gooder
 Stephen Gooder
 Pamela Hall
 David Hartley
 Joanne Hartley
 Rosemary Roebuck
 Julie West
 Philip Wetherill
 Rachel Wetherill

Charity Office: 16 Buckthorne Close
 East Ardsley
 Wakefield
 WF3 2DB

Bankers: Clydesdale Bank Plc, trading as Yorkshire Bank
 46 Market Place, Dewsbury, WF13 1DN

 Santander UK Plc
 2 Triton Square, Regent's Place, London, NW1 3AN

Accountants: Forrest Burlinson
 20 Owl Lane, Dewsbury, WF12 7RQ

Investments: Central Finance Board of the Methodist Church
 9 Bonhill Street, London, EC2A 4PE

 The Trustees For Methodist Church Purposes
 Central Buildings, Oldham Street, Manchester, M1 1JQ

 Brewin Dolphin, 10 Wellington Place, Leeds, LS1 4AN

Custodian: The Yorkshire Congregational Union (Incorporated)
 Somerset House, St. Paul's Street, Morley, LS27 9EP
 company no. 083885, charity no. 252965

The trustees present their report and accounts of the charity for the year ended 30 November 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the 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) (SORP FRS 102).

Purpose and work of the charity

The purpose of the charity is to advance the Christian faith in Dewsbury and the surrounding area in accordance with the principles and practices of the Participating Churches (the United Reformed Church and the Methodist Church).

In achieving its purpose the charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. By seeking to advance the Christian Religion in accordance with the doctrines and practices of the participating Churches and the above statement of purpose and the related activities set out in this report.

Review of activities and achievements

Membership of the Church now stands at 91 with 64 URC members, 27 Methodist members.

During the year we carried out four funerals, one baptism and no weddings. Our membership is an ageing one and declining in numbers. Sadly, over the last few months we have lost a few more of our precious members, strong in faith, who will be greatly missed by us all. We do take comfort however in the fact that they are now at rest with their Saviour.

When the church year began in December, no-one could have foreseen what was awaiting us just around the corner. As part of the national lockdown due to the Coronavirus pandemic, all places of worship were forced to close. Everything we had planned had to be put on hold, even the AGM which was due to be held in March and is still pending.

The church year had begun with our popular Rewind to Christmas programme with local schools. This is still (alongside our Rewind to Easter programme) proving extremely popular with both the children and their teachers, and our members too. To these events we invite over a hundred young school children to come and learn more about the true meaning of Easter and Christmas through a series of games, lessons, videos and crafts, which the children really enjoy.

Before the lockdown we had been discussing the way forward for the future mission of the church. Lots of ideas were put forward and one of those began in January with 'Kitchen 12.31'. After church on the last Sunday in the month, we invite the public to come into the church hall and enjoy a three-course lunch with some of our members and pay what they can afford. Anyone is invited to enjoy some nice food and a chat in a welcoming atmosphere. Unfortunately, after only two events we were forced to close due to the pandemic and so the continuation of this mission is on hold until we return.

Despite all the positive ideas coming from the leadership meetings, it was decided that we would really benefit from employing a church community worker or someone in a similar role. We need help to co-ordinate our ideas and put us in touch with the appropriate contacts to enable us to move forward with our programme.

To this end, a comprehensive application was put forward by our secretary Jo Hartley, with the help of our minister Janine and Rachel Wetherill, to the Yorkshire Synod of the United Reformed Church for a Mission Fund grant. The application was accepted by the Synod and we were awarded a grant of £85,725 to enable us to proceed with our Church, Community Work and Mission Enabler programme for a period of three years. This was all done prior to lockdown but as yet, we have not advertised the job, though the grant remains in place. On re-opening the church this will be a priority.

Of course, our regular Wednesday and Saturday teas, coffee and biscuits that we serve to the general public in our hall has had to cease along with the hiring of our facilities since March 2020, though Slimming World did become a first-time hirer for a brief period from September to December.

We did re-open the church in September when lockdown was eased but only after a comprehensive, Covid-safe safety plan was put in place. Certain pews were cordoned off and a one-way system was introduced for those wishing to attend, with hand-gel and wipes available to use, and a register kept for track and trace. Unfortunately, we were not allowed to sing hymns under the government guidelines, but eventually introduced a small choir to sing the hymns for the congregation's benefit. Average attendances for these 'different' services were about 40. At Christmas it was decided not to hold the usual services as this might attract non-regular attendees and put pressure on the space we have. Since Christmas we had the choice to remain open under tier 4 restrictions but followed the advice of our national church and decided to close. Then came the third national lockdown giving us no choice but to remain closed.

A written service has been provided for all members since the first lockdown which are either emailed or posted depending upon the technology available to the recipient. Our grateful thanks for this are due to our ministers Janine and Nigel, and to Jo our secretary for all their hard work in preparing and sending these out.

As with a lot of organisations throughout the UK and the wider world, we have discovered the benefits of technology and Zoom to communicate. Since lockdown we have been holding many events using Zoom. Along with the other member churches in SPACE, we have held joint Communion services, prayer meetings on Thursday evenings, bible study classes on Monday and Wednesday evenings, messy church once per month and leadership meetings every month. We even have an 'elevenses' cuppa and a chat on Tuesday mornings.

Zoom has been invaluable to our church, enabling decisions to be made at leaders' meetings and services and prayers to be held with each other. It may well be that some meetings might continue to be held by Zoom in the future and perhaps the Thursday evening prayers will continue to be a permanent fixture when things get back to near normal. It would be nice to think that some positives came out of this pandemic.

However, we have worked hard to be fully inclusive for those who do not have the technology available to attend Zoom events. As well as the weekly services we have sent Easter cards with a Palm Cross enclosed; at Christmas it was decided to give a Christmas card to every member along with a calendar and a small box of chocolates and this was appreciated by all.

Our pastoral team have worked hard to maintain contact with all our church family by phoning regularly along with doorstep visits.

Throughout all the difficulties we have encountered, we have been comforted by the knowledge that God has been with us and is helping us all throughout this crisis. We are spreading the message of faith, love and hope in Jesus Christ who is at the heart of all that we do, through our social media platforms. This message is for all who care to listen and put their trust in God for a more meaningful, spiritual, and fulfilling life. We are now looking forward to meeting as normal and worship together in our wonderful church building with God's blessing!

Constitution, structure, governance and management

Longcauseway Church (United Reformed and Methodist) is a Local Ecumenical Partnership (LEP) and is a member church of the United Reformed Church Yorkshire Synod and of the North Kirklees and Morley Methodist Circuit. It is also one of five churches within the Spen And Calder Enterprise (SPACE) cluster of churches. The Constitution for a Local Ecumenical Partnership was adopted on 9 September 2010 and was registered with the Charity Commission on 16 August 2011, registration number 1143402.

The duly authorised ministers for the time being of the LEP (whether ordained or lay), are members by virtue of their office. Other persons are entitled to membership of the charity if entitled to membership of the LEP in accordance with the provisions of the Constitution of the charity. The activities of Longcauseway Church are overseen by the Leadership Team who then report to the General Church Meeting to advise on all matters relating to church life, finance, property and other matters relating to the work of the Church. The membership of the Leadership Team (who are also elected trustees of the charity) usually consists of the pastoral ministers in charge together with up to two co-opted members and no more than fifteen elected members and no less than ten elected members. Trustees normally serve for a minimum of three years and are elected or re-elected at the annual general meeting.

The Leadership team meets monthly and the General Church Meeting meets quarterly. As an LEP, the church is served by members of both the United Reformed Church and the Methodist Church denominations.

Policies and procedures adopted for the induction and training of trustees

The charity recognizes that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

Risk management

The trustees have appraised the key risks of the charity, including those related to the purposes and activities, as well as that of investment risk, and recently undertook an in-depth review as a congregation to seek out what we felt should be our true mission as a body of Christians worshipping in Dewsbury town centre.

Investment powers and policy

The Constitution authorises the trustees to make and hold investments using the general funds and to delegate the management of such funds. Investments are held in a number of individual and collective funds so as to keep any restricted or other funds separate and diversify investment risk. The make up of the investment funds are detailed in the notes to the accounts.

Some investments are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated) and by The Trustees For Methodist Church Purposes.

Financial review

The results for the year are set out in the financial statements and show that the net expenditure exceeded the income by £11,718 (2019: £11,953). The investments reported a fall in the market value of the portfolio as a whole of £15,579 (2019: gain of £38,266), which resulted in an overall deficit of £27,297.

The offering from our congregation continues to fall and as our membership falls, this is a worrying trend going forward. Apart from the rental income we receive, the offertory is our main source of revenue. To try to counter this we have moved more of our deposited cash into equities and bonds so that the charity can benefit from dividend income as interest rates continue at an historic low.

Insuring, lighting and heating the premises totalled £24,443 (2019: £23,863), these costs continue to rise.

The offertory from our membership falls short of being able to cover the cost of ministry and mission costs payable to the United Reformed and Methodist Churches. The costs of these contributions totalled £52,063 (2019: £53,071), and the offertory and gift aid reclaimed totalled £34,541 for the year, making the charity reliant on other income to make up the shortfall in membership dues.

Payments to the Methodist Church were £16,258 (2019: £16,034).

Our URC contributions were £35,805, compared to £37,037 in the previous year.

The charity continues to raise funds for other charities and paid donations of £663 in the year.

Reserves policy

It is the policy of the charity to maintain general funds such that the normal activities of the organisation can be maintained at a satisfactory level in order to achieve the purposes set out above.

The charity has a designated Property reserve of £1,195,876 representing the book value of land and buildings, a designated Contingency reserve of £130,000, and other designated reserves of £17,773.

General reserves, which are available for the continuing operation of the charity, were £518,312 as at 30 November 2020 (2019: £545,344).

Restricted funds consist of the Manse Fund, which totalled £7,280 (2019: £7,280), these funds are not available for the general use of the charity.

Our Contingency reserve remains at a figure of £130,000 which we consider adequate to cover three years rental income from the shops should the leases end and we cannot find replacement tenants straight away.

This is income that the Church relies upon and it would give us breathing space to make plans should the shops remain empty for a longer period of time.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees 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 income and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Board of Trustees on 4 May 2021 and signed on their behalf by:

.....
Joanne Hartley, Secretary

I report to the trustees on my examination of the accounts for Longcauseway Church (United Reformed and Methodist) for the year ended 30 November 2020, which are set out on pages 7 to 16.

Responsibilities and basis of report

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

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

..... dated 2021

Ebrahim Suleman

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

LONGCAUSEWAY CHURCH (UNITED REFORMED AND METHODIST)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2020

Charity No. 1143402

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019	
Note	£	£	£	£	
Income and endowments					
Donations and legacies	5	39,577	--	39,577	44,089
Grants received	6	11,031	--	11,031	--
Charitable activities	7	54,114	--	54,114	69,676
Investment income	8	11,074	--	11,074	9,035
Total income		115,796	--	115,796	122,800
Expenditure					
<i>Costs of raising funds:</i>					
Investment management costs		1,735		1,735	1,081
<i>Expenditure on charitable activities:</i>					
Ministerial costs	9	52,063	--	52,063	53,821
Premises costs	10	62,823	--	62,823	62,963
Worship costs	11	4,425	--	4,425	7,096
Donations made	12	663	--	663	2,913
Other costs	13	5,805	--	5,805	6,879
		125,779	--	125,779	133,672
Total expenditure		127,514	--	127,514	134,753
Net income/(expenditure)		(11,718)	--	(11,718)	(11,953)
Net gains on investments	14	(15,579)	--	(15,579)	38,266
Net movement in funds		(27,297)	--	(27,297)	26,313
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,889,258	7,280	1,896,538	1,870,225
Total funds carried forward		1,861,961	7,280	1,869,241	1,896,538

There were no recognised gains or losses for the year ended 30 November 2019 or 2020 other than those included in the Statement of Financial Activities above.

BALANCE SHEET

AS AT 30 NOVEMBER 2020

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets						
Tangible Assets	17	--	1,195,876	--	1,195,876	1,195,876
Investments	18	417,467	130,000	7,280	554,747	567,176
		417,467	1,325,876	7,280	1,750,623	1,763,052
Current assets						
Debtors	19	25,443	79	--	25,522	27,039
Cash at bank and in hand		87,772	18,051	--	105,823	116,339
Total Current Assets		113,215	18,130	--	131,345	143,378
Creditors: amounts falling due within one year	20	(12,370)	(357)	--	(12,727)	(9,892)
Net current assets		100,845	17,773	--	118,618	133,486
Total net assets		518,312	1,343,649	7,280	1,869,241	1,896,538
The funds of the charity:						
Unrestricted funds:	22	518,312	1,343,649	--	1,861,961	1,889,258
Restricted funds	23	--	--	7,280	7,280	7,280
Total funds		518,312	1,343,649	7,280	1,869,241	1,896,538

The notes on pages 9 to 16 form part of these accounts.

Agreed by the trustees at their meeting on 4 May 2021 and signed on their behalf by:

.....
Jennifer Day
Trustee

Approved and adopted by the Church Annual General Meeting held in May 2021.

.....
Revd. Janine Atkinson
Trustee

1 Legal status

The charity is a public benefit entity as defined by FRS 102.

The charity is a Local Ecumenical Partnership whose sponsorship body is the West Yorkshire Ecumenical Council.

The trustees of the charity are listed in the Trustees Annual Report.

In the event of the charity being wound up the Constitution specifies that 'in no circumstances shall the net assets of the charity be paid to, or distributed among the members. The members carry no liability on an insolvent winding-up.'

2 Accounting policies

2.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' (SORP FRS 102), the Charities Act 2011 and applicable regulations, with the exception that no depreciation is proved on Church property.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion to use for a particular purpose. The aim and use of each designated fund is set out later in these notes.

Restricted funds are subject to specific restrictions, which the donor, legatee, or other third party has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity. The charity has no endowment funds.

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- any performance conditions attached to the income have been met or are fully within the control of the charity;
- it is more likely than not that the income will be received; and
- the monetary value can be measured with sufficient reliability.

Income and expenses are not offset, unless permitted by the SORP (FRS 102) or FRS 102.

2.4 Income from interest and dividends

This is included in the Statement of Financial Activities when receipt is probable and the amount receivable can be measured reliably, this is normally upon notification.

2.5 Investment gains and losses

This includes any realised gains or losses on the sale of investments and any gain or loss resulting from the revaluation of investments to market value at the balance sheet date.

2.6 Expenditure and liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the trustees to pay out resources and the amount of the obligation can be measured with reasonable reliability. Expenditure includes Value Added Tax, which cannot be recovered.

The United Reformed Church mission and ministry costs and the Methodist circuit fund is paid regularly and is included in the financial statements for the year to which it relates.

2.7 Volunteers

Most of the management and activity of the church is carried out by volunteers. This intangible cost is not included in the financial statements as this voluntary contribution to the life of the Church is incalculable. This policy is in accordance with SORP (FRS 102).

2.8 Pension costs

The charity operates a contributory pension scheme for eligible staff.
The employer contributions made in the year were £384 (2019: £371).

2.9 Governance and support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice, these together with other support costs are included under expenditure on charitable activities. Such costs are not sufficient to be charged to individual activities.

2.10 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases, except freehold land (which is not depreciated):

Fixtures, fittings and equipment	straight line over 5 years
Computers and audio visual equipment	straight line over 3 years
Buildings	no depreciation

Presently all items of fixtures, fittings, equipment, computers and audio visual equipment that are held have been fully written down in accordance with this policy, therefore there is no charge to depreciation for these in these accounts.

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on a existing use basis as at 30 November 1999 and are included at this amount as a deemed cost. These buildings are not depreciated.

2.11 Fixed Asset Investments

Investments are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the mid market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not use complex financial instruments, as defined under the Charity SORP (FRS 102).

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount.

Prepaid expenses are the amount of expenditure paid as at the period end after taking account of any discount.

Funds not yet received are accounted for in accordance with the above recognition of income policy where the expected amount that can be measured reliably has not been received at the period end.

2.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation as a result of a past transaction or event that will probably result in the transfer of funds and the amount due to settle the obligation can be measured or estimated reliably, these are recognised after any discount due.

2.14 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains are within the exemptions granted for charities.

2.15 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

3 Trustee's remuneration and expenses and related party transactions

The charity contributes to the SPACE group of churches and North Kirklees and Morley Methodist Circuit, both of which provide for the costs of ministers (including centralised payments of stipends, housing (manse), training, pension contributions and other benefits for ministers). This includes the ministers who in accordance with clause 22 of the LEP constitution are trustees of the charity by virtue of their office. These costs are detailed in note 9.

4 Independent examiner	2020	2019
	£	£
Independent examiner's fees	600	720

5 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Weekly offering	27,112	--	27,112	33,341
Tax refunds under gift aid	7,429	--	7,429	8,127
Donations	5,036	--	5,036	2,621
	<u>39,577</u>	<u>--</u>	<u>39,577</u>	<u>44,089</u>

6 Grants received

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
UK Government CJRS scheme	11,031	--	11,031	--
	<u>11,031</u>	<u>--</u>	<u>11,031</u>	<u>--</u>

7 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tea and coffee mornings	2,148	--	2,148	9,222
Fund raising events	--	--	--	745
Luncheon club	383	--	383	1,286
Church lettings	2,513	--	2,513	4,204
Rents received	47,200	--	47,200	46,420
Shops insurance	1,868	--	1,868	1,768
Listed places of worship grant	--	--	--	1,429
YCU Mission grant	--	--	--	3,000
Other income	2	--	2	1,602
	<u>54,114</u>	<u>--</u>	<u>54,114</u>	<u>69,676</u>

8 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Investment portfolio	9,112	--	9,112	5,556
Bank interest	1,962	--	1,962	3,479
	11,074	--	11,074	9,035

9 Ministerial costs

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Ministry and mission fund costs				
United reformed Church	35,805	--	35,805	37,037
Methodist Church	16,258	--	16,258	16,034
URC Levy	--	--	--	750
	52,063	--	52,063	53,821

10 Premises costs

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Employment costs	23,563	--	23,563	21,082
Lighting and heating	11,542	--	11,542	11,815
Water rates	1,363	--	1,363	1,731
Insurance	12,901	--	12,901	12,048
Repairs and renewals	11,444	--	11,444	13,372
Commissions on rents	624	--	624	511
Supplies and cleaning	1,386	--	1,386	2,404
	62,823	--	62,823	62,963

11 Worship costs

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Organist and organ supply	2,900	--	2,900	3,875
Youth and messy church	524	--	524	287
Mission costs	518	--	518	563
Other expenses	483	--	483	2,371
	4,425	--	4,425	7,096

12 Donations made

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations to Commitment for				
Life and All We Can	192	--	192	1,021
Other donations	471	--	471	1,892
	663	--	663	2,913

13 Other costs

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Photocopier costs	1,377	--	1,377	1,495
Printing postage and stationery and telephone	2,306	--	2,306	1,372
Luncheon club	390	--	390	1,321
Professional fees	600	--	600	720
Sundry expenses	1,132	--	1,132	1,971
	<u>5,805</u>	<u>--</u>	<u>5,805</u>	<u>6,879</u>

14 Net gains on investments

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Net realised gains on disposals	7,507	--	7,507	3,527
Net unrealised (losses)/gains on investment portfolio	(23,086)	--	(23,086)	34,739
	<u>(15,579)</u>	<u>--</u>	<u>(15,579)</u>	<u>38,266</u>

15 Employees

The average number of staff employed by the charity during the reporting period was 2 (2019: 2). This consisted of 1 full-time member of staff and 1 part-time.

The cost in respect of staff:	Total 2020 £	Total 2019 £
Wages	22,203	19,635
Social security costs	976	945
Employers pension contributions	384	371
	<u>23,563</u>	<u>20,951</u>

No employee had emoluments of £60,000 or more.

16 Support costs

Administration and governance costs included within charitable activities totalled £4,283 (2019: £3,587).

17 Tangible fixed assets for use by the charity

	Church alterations £	Church Hall and shops £	Manses £	Total £
COST				
as at 1 December 2019 and 30 November 2020	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
DEPRECIATION				
as at 1 December 2019 and 30 November 2020	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net book value as at 30 November 2020	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>
as at 30 November 2019	<u>90,370</u>	<u>946,000</u>	<u>159,506</u>	<u>1,195,876</u>

The Manses are shares in properties used to support the ministry of the Church.
 All properties are held on behalf of the charity by The Yorkshire Congregational Union (Incorporated).

18 Fixed Asset Investments

	2020 £	2019 £
Market Value as at 1 December 2019	567,176	448,003
Additions at cost	134,634	156,577
Disposals at carrying value	(153,662)	(72,144)
Net gain/(loss) on revaluation	6,599	34,740
Market Value as at 30 November 2020	<u>554,747</u>	<u>567,176</u>
Historical cost	<u>524,428</u>	<u>527,178</u>
	2020	2019
	£	£
Holdings:		
Brewin Dolphin ethical fund	290,697	306,569
Highfield - cash on deposit	16,076	13,351
Clay legacy - cash on deposit	711	715
Manse Fund - cash on deposit	7,624	7,579
Other funds - cash on deposit	551	--
TMCP - cash on deposit	239,088	238,962
	<u>554,747</u>	<u>567,176</u>
	2020	2019
	£	£
Sector analysis:		
Equities	218,487	234,664
Fixed interest	70,061	9,988
Cash held within the investment portfolio	266,199	322,524
	<u>554,747</u>	<u>567,176</u>

All investments are held and managed in the UK.

19 Debtors

	2020	2019
	£	£
Gift aid tax recoverable	15,635	8,172
Debtors	5,932	15,124
Prepaid expenses	3,955	3,743
	<u>25,522</u>	<u>27,039</u>

20 Creditors: amounts falling due within one year

	2020	2019
	£	£
Income received in advance	5,333	5,333
Creditors	7,394	4,559
	<u>12,727</u>	<u>9,892</u>

21 Securities and Charges

No charges exist over the property and assets of the charity.

22 Analysis of charitable funds

UNRESTRICTED FUNDS

General fund

	2020	2019
	£	£
At 1 December 2019:	545,344	517,698
Income	104,367	121,058
Expenditure	(115,820)	(131,678)
Other (losses)/gains	(15,579)	38,266
Transfers	--	--
At 30 November 2020:	<u>518,312</u>	<u>545,344</u>

The General funds are those available for the general purposes of the charity.

Gifts fund

At 1 December 2019:	16,752	16,914
Income	--	--
Expenditure - purchase of hymn books	--	(162)
Other gains	--	--
Transfers	--	--
At 30 November 2020:	<u>16,752</u>	<u>16,752</u>

This fund is made up of gifts and legacies received that has been set aside to meet particular items such as the purchase of books.

Charities fund

At 1 December 2019:	1,286	2,457
Income	398	1,742
Expenditure	(663)	(2,913)
At 30 November 2020:	<u>1,021</u>	<u>1,286</u>

This fund is used to make donations to other charities.

Contingency fund

At 1 December 2019:	130,000	130,000
Transfers	--	--
At 30 November 2020:	<u>130,000</u>	<u>130,000</u>

This fund was created as a contingency against the charity's reliance on rental income from the shops as detailed in the reserve policy section of the Trustees Annual Report.

Property fund

At 1 December 2019:	1,195,876	1,195,876
Transfers	--	--
At 30 November 2020:	<u>1,195,876</u>	<u>1,195,876</u>

This fund represents the 'bricks and mortar' of the charity's properties.

Total designated funds	<u>1,343,649</u>	<u>1,343,914</u>
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Total unrestricted funds	<u>1,861,961</u>	<u>1,889,258</u>
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23 RESTRICTED FUNDS

	2020	2019
	£	£
Manse fund		
At 1 December 2019:	7,280	7,280
Income	--	--
Expenditure	--	--
At 30 November 2020:	<u>7,280</u>	<u>7,280</u>
Total restricted funds	<u>7,280</u>	<u>7,280</u>
TOTAL FUNDS	<u>1,869,241</u>	<u>1,896,538</u>

24 Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	417,467	130,000	7,280	554,747
Current assets	113,215	18,130	--	131,345
Creditors	<u>(12,370)</u>	<u>(357)</u>	<u>--</u>	<u>(12,727)</u>
	<u>518,312</u>	<u>1,343,649</u>	<u>7,280</u>	<u>1,869,241</u>

Analysis of net assets between funds - PRIOR YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	--	1,195,876	--	1,195,876
Fixed asset investments	430,042	129,854	7,280	567,176
Current assets	125,120	18,258	--	143,378
Creditors	<u>(9,818)</u>	<u>(74)</u>	<u>--</u>	<u>(9,892)</u>
	<u>545,344</u>	<u>1,343,914</u>	<u>7,280</u>	<u>1,896,538</u>