

**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

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£	£
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.

.....
Rev. 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 provided 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
	<u>11,074</u>	<u>--</u>	<u>11,074</u>	<u>9,035</u>

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
	<u>52,063</u>	<u>--</u>	<u>52,063</u>	<u>53,821</u>

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
	<u>62,823</u>	<u>--</u>	<u>62,823</u>	<u>62,963</u>

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
	<u>4,425</u>	<u>--</u>	<u>4,425</u>	<u>7,096</u>

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
	<u>663</u>	<u>--</u>	<u>663</u>	<u>2,913</u>

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>
Holdings:	2020 £	2019 £
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	<u>239,088</u>	<u>238,962</u>
	<u>554,747</u>	<u>567,176</u>
Sector analysis:	2020 £	2019 £
Equities	218,487	234,664
Fixed interest	70,061	9,988
Cash held within the investment portfolio	<u>266,199</u>	<u>322,524</u>
	<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	(12,370)	(357)	--	(12,727)
	<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	(9,818)	(74)	--	(9,892)
	<u>545,344</u>	<u>1,343,914</u>	<u>7,280</u>	<u>1,896,538</u>