

**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	39,577
Grants received	6	4,573	--	4,573	11,031
Charitable activities	7	59,246	--	59,246	54,114
Investment income	8	9,357	--	9,357	11,074
Total income		114,359	--	114,359	115,796
Expenditure					
<i>Costs of raising funds:</i>					
Investment management costs		1,945		1,945	1,735
<i>Expenditure on charitable activities:</i>					
Ministerial costs	9	48,903	--	48,903	52,063
Premises costs	10	68,953	--	68,953	62,823
Worship costs	11	5,158	--	5,158	4,425
Donations made	12	2,375	--	2,375	663
Other costs	13	8,438	--	8,438	5,805
		133,827	--	133,827	125,779
Total expenditure		135,772	--	135,772	127,514
Net income/(expenditure)		(21,413)	--	(21,413)	(11,718)
Net gains on investments	14	28,607	--	28,607	(15,579)
Net movement in funds		7,194	--	7,194	(27,297)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,861,961	7,280	1,869,241	1,896,538
Total funds carried forward		1,869,155	7,280	1,876,435	1,869,241

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

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£	£
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.

.....
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 £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
	2021		2021	2020
	£	£	£	£
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
	2021		2021	2020
	£	£	£	£
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
	<u>59,246</u>	<u>--</u>	<u>59,246</u>	<u>54,114</u>

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
	<u>9,357</u>	<u>--</u>	<u>9,357</u>	<u>11,074</u>

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
	<u>48,903</u>	<u>--</u>	<u>48,903</u>	<u>52,063</u>

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
	<u>68,953</u>	<u>--</u>	<u>68,953</u>	<u>62,823</u>

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	90,370	946,000	159,506	1,195,876
DEPRECIATION				
as at 1 December 2020				
and 30 November 2021	--	--	--	--
Net book value				
as at 30 November 2021	90,370	946,000	159,506	1,195,876
as at 30 November 2020	90,370	946,000	159,506	1,195,876

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	22,253	6,599
Market Value as at 30 November 2021	585,744	554,747
Historical cost	538,714	524,428
Holdings:	2021 £	2020 £
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	242,542	239,088
	585,744	554,747
Sector analysis:	2021 £	2020 £
Equities	242,872	218,487
Fixed interest	71,213	70,061
Cash held within the investment portfolios	271,659	266,199
	585,744	554,747

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>

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	(34,003)	(1,863)	--	(35,866)
	<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	(12,370)	(357)	--	(12,727)
	<u>518,312</u>	<u>1,343,649</u>	<u>7,280</u>	<u>1,869,241</u>