

**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	website: <a href="http://www.longcauseway.org.uk">www.longcauseway.org.uk</a>
	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	
	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 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.

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### **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

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

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

<b>11 Worship costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>12 Donations made</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other donations	--	2,501	2,501	2,375
	<u>--</u>	<u>2,501</u>	<u>2,501</u>	<u>2,375</u>
<b>13 Other costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>14 Net gains on investments</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
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	90,370	946,000	159,506	1,195,876
DEPRECIATION				
as at 1 December 2021	--	--	--	--
and 30 November 2022	--	--	--	--
<b>Net book value</b>				
<b>as at 30 November 2022</b>	<b>90,370</b>	<b>946,000</b>	<b>159,506</b>	<b>1,195,876</b>
as at 30 November 2021	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

	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	(40,006)	22,253
Market Value as at 30 November 2022	551,224	585,744
Historical cost	542,209	538,714
<b>Holdings:</b>	<b>2022 £</b>	<b>2021 £</b>
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	240,406	242,542
	551,224	585,744
<b>Sector analysis:</b>	<b>2022 £</b>	<b>2021 £</b>
Equities	215,094	242,872
Fixed interest	63,019	71,213
Cash held within the investment portfolios	273,111	271,659
	551,224	585,744

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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<b>Total unrestricted funds</b>	<b><u>1,815,753</u></b>	<b><u>1,869,155</u></b>
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**23 RESTRICTED FUNDS**

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

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

<b>Total restricted funds</b>	<b><u>7,554</u></b>	<b><u>7,280</u></b>
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<b>TOTAL FUNDS</b>	<b><u>1,823,307</u></b>	<b><u>1,876,435</u></b>
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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>