

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

Charity Registration No. 1143402

Longcauseway Church (United Reformed and Methodist)

Year Ended 30 November 2023

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Administrative information

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

The trustees present their report and accounts of the charity for the year ended 30 November 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 2 and comply with the constitution, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP FRS 102).

Purpose and work of the charity

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

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

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

Statement on public benefit

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

Review of activities and achievements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Constitution, structure, governance and management

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

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

Policies and procedures adopted for the induction and training of trustees

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

Risk management

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

Investment powers and policy

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

Financial review

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

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

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

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

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

Reserves policy

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

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

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

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

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

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

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

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

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

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and application of resources of the charity for that period.

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

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

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

Approval

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

.....
Joanne Hartley, Secretary

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

Responsibilities and basis of report

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

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

.....

dated 2024

Darren Broadbent

Member of the Institute of Chartered Accountants in England and Wales

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

20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

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

Charity No. 1143402

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

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

BALANCE SHEET

AS AT 30 NOVEMBER 2023

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

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

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

.....
Philip Wetherill
Trustee

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

.....
Deacon Allyson Leo Henry
Trustee

1 Legal status

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

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

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

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

2 Accounting policies

2.1 Basis of preparation of accounts

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

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

2.2 Fund accounting

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

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

2.3 Recognition of income

Income is included in the Statement of Financial Activities when:

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

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

2.4 Income from interest and dividends

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

2.5 Investment gains and losses

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

2.6 Expenditure and liability recognition

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

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

2.7 Volunteers

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

2.8 Pension costs

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

2.9 Governance and support costs

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

2.10 Tangible fixed assets for use by the charity and depreciation

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

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

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

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

The original Church building, including the organ and fixtures and fittings, date back over 100 years, would likewise be fully depreciated at cost in accordance with earlier policies on depreciation and so has no value attributed in these accounts. The value of land associated with the Church has not been recognised in the accounts in accordance with SORP (FRS 102) as the historical cost or fair value cannot be measured reliably. More recent expenditure on buildings and alterations, most notably the Church Hall and ancillary premises were professionally valued on 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 minister (Deacon Allyson Henry), who in accordance with clause 22 of the LEP Constitution a trustee of the charity.

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

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

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

David Hall - organist - £4,861.

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

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

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

5 Donations and legacies

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

6 Grants received

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

These grants were towards energy costs.

7 Income from charitable activities

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

8 Investment income

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

9 Ministerial costs

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

10 Premises costs

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

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

15 Employees

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

The cost in respect of staff:

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

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

16 Support costs

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

17 Tangible fixed assets for use by the charity

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

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

All investments are held and managed in the UK.

19 Debtors

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

20 Creditors: amounts falling due within one year

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

21 Securities and Charges

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

22 Analysis of charitable funds

UNRESTRICTED FUNDS

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

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

Gifts fund

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

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

Charities fund

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

This fund is used to make donations to other charities.

Contingency fund

At 1 December 2022 and 30 November 2023:

130,000 130,000

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

Property fund

At 1 December 2022 and 30 November 2023:

1,195,876 1,195,876

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

Total designated funds

1,342,628 1,342,628

Total unrestricted funds

1,804,520 1,815,753

23 RESTRICTED FUNDS

Charity collections

£ £

At 1 December 2022:

274 --

Income

802 1,419

Expenditure

(983) (2,501)

Transfers

-- 1,356

At 30 November 2023:

93 274

Manse fund

£ £

At 1 December 2022:

7,280 7,280

Income

-- --

Expenditure

-- --

At 30 November 2023:

7,280 7,280

Total restricted funds

7,373 7,554

TOTAL FUNDS

1,811,893 1,823,307

24 Analysis of net assets between funds

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

Analysis of net assets between funds - PRIOR YEAR

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