

**ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY**

**Charity Number:1129283**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**TO**

**31 DECEMBER 2019**

## CONTENTS

	Page
Trustees' Report	1
Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	4
Independent examiner's report	11

## ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

### Report of the Trustees for the year ended 31 December 2019

#### Reference and Administrative Details of the Charity, its Trustees and Advisers

The Trustees of the charity known as St Andrew's Roundhay United Reformed Church Charity (St Andrew's Roundhay URC), Shaftesbury Avenue, Leeds, West Yorkshire, LS8 1DS herewith present their report on the work of the charity and its accounts for the year ended 31 December 2019.

St Andrew's Roundhay URC was an excepted charity but was required to register by the Charities Act 2006. The church registered as St Andrew's Roundhay United Reformed Church Charity, registered charity number 1129283, on 23 April 2009.

#### Structure, Governance and Management

The Charity is governed through the Trustees' and the Church Meetings as detailed in the Church Rules. Many management decisions are taken by the Trustees' Meetings with formal ratification of these decisions at Church meeting. These Rules give no overriding management responsibility for decisions to one person, as all decisions are approved by consensus or majority at properly constituted meetings.

The Trustees are the serving Minister and current serving Elders of the Church. Elders, other than the Church Secretary and Treasurer, are nominated and elected by the members in accordance with the Church Rules to serve a three year term, retiring in rotation. Elders can be co-opted in accordance with the Church Rules to fill a vacancy. All the current serving Elders have been elected. The Church Secretary and Church Treasurer are nominated by the Elders from amongst their number and elected annually by the members to serve a twelve month term. The Minister is called by the members in Special Church Meeting and inducted in accordance with the practice of The United Reformed Church. The Trustees normally meet formally eleven times a year at the monthly Elders' Meeting.

During the twelve months ending 31 December 2019 the following were trustees throughout the period: Rosie Blackmore, John Burgess, Ian Douthwaite, David Figures, Mark Grant, Catherine Henderson, Alex Jowitt, Lisa Large, Colin McIlwain, Jane Murray, Nsubisi Mwakasungura, Michael Payne, Brenda Porter, David Robinson, Sheila Telfer.

The following were trustees for the period 1 January 2019 until 30 June 2019 retiring at the AGM: Jane Dixon, Sheana Dudley.

The following were trustees for the period 1 July 2019 to 31 December 2019 having been elected at the May 2019 AGM: Helen Hartley, Karen Lamb, Elaine Weston.

The trustees at the time of consideration and signing of the Trustees Report in March 2020 were: Rosie Blackmore, John Burgess, Ian Douthwaite, David Figures, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Lisa Large, Colin McIlwain, Jane Murray, Nsubisi Mwakasungura, Michael Payne, Brenda Porter, David Robinson, Sheila Telfer.

During the period 1 January 2019 until 30 June 2019, Willie Duncan was Church Treasurer, assisted by the Finance Team: Mr Max Dudley, Mr Antony Breckin, Mr Thomas Kaufmann and Mr Michael Payne. From 2019 Colin McIlwain has acted as Church Treasurer, assisted by: Mrs Shona Parker (Deputy Treasurer), Mr Max Dudley, Mr Michael Payne and Mr David Robinson. Mr Antony Breckin was Covenant Secretary.

The Yorkshire Congregational Union Inc. acted as custodian trustee for the church throughout the year and holds title to the church's property assets on its behalf subject to trusts set out in the schedules to the United Reformed Church Act 1972.



## ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

### Report of the Trustees for the year ended 31 December 2019

#### Aims of the charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

St Andrew's mission statement is – ***The people of St Andrew's seek to tell and explore the stories of Jesus Christ and celebrate and share the love of God.***

The main activities undertaken in the year to further the Charity's purposes for the public benefit include:

- the provision of public worship
  - pastoral care and support for church members and those in the Roundhay community
  - baptisms, weddings and funerals
  - a venue for meetings of youth and community organisations
- The Charity's trustees have had regard to the Charity Commission's guidance on public benefit.

#### Objectives, activities, achievements and performance

The Charity seeks to be a welcoming place and a place of nurture and support for the members and adherents of our congregation, particularly in times of pastoral need.

The Charity seeks to be a welcoming place and provider of enabling facilities for many youth groups, uniformed and non-uniformed, and all age community groups, including common interest groups such as the Bridge Clubs, the Drama groups and WEA. Specifically we seek to encourage new visitors to our premises and new participants in our services from the local community. Please see fuller detail in our publication, "St Andrew's Life".

During 2019 formal membership was 159 (160 in 2018). 2 weddings were conducted at St Andrew's during the year and there was 1 infant baptism, 0 believer's baptisms and 0 infant blessings/thanksgivings/dedications. There were 4 funerals.

In addition, some 700 to 800 members of the local community visit our premises each week in connection with the various clubs for all ages, functions and activities held there.

Throughout the year, Mrs Beverley Gilbert was employed as part time Children and Families Worker, and Mrs Anne Jones was employed as part time Church Administrator. Mr Ryan Lawrence joined as a Time for God volunteer in August 2019.

In February St Andrew's hosted homeless asylum seekers for a week as part of the WYDAN scheme, providing meals, hospitality and sleeping accommodation in the sanctuary. Further work on our vision strategy was done at a second Vision Day which was addressed by guest speaker Rev Peter Ball. In August 2019, St Andrew's participated in a Partnership visit to Bernburg and Berlin with our Partner churches of the Lutherkirche, Frankenthal and the Martinskirche, Bernburg.

The Festivals Group played a major role in Harvest celebrations and Advent preparation when every group that meets on church premises was invited to make an advent wreath, which were then displayed throughout the building. This outreach generated much enthusiasm and a total of 74 wreaths. The issue of climate change, with all its implications, has been high on our agenda and consideration of how we may make our buildings and practices more environmentally friendly is part of an on-going debate.

#### Statement of trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- 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 departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and Statements of Recommended Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

### Financial Review

#### Expenditure

There was expenditure of £14,900 in the year to refurbish the church's kitchen and spending on fabric was greater than in 2018, which contributed to an increase in spending over the previous year. Contributions to the URC Ministry and Mission Fund and to the Yorkshire Synod were broadly stable. The church continued to employ a part time administrator, Anne Jones, although she resigned in December. The Elders continued to discuss potential redevelopments of the church premises and there was expenditure on professional fees as a result. The church continued to employ a part time Youth and Children's worker and also met the costs of a Time for God voluntary worker. The Finance Team began work to align the formerly separate accounting for youth and children work with the General Fund

#### Plans for Future Periods

We have a long tradition of welcoming those from the local community to share our premises and activities, regardless of whether or not they attend church on a Sunday morning and whatever their ethnicity, background or religion. We welcome all of whatever faith or none.

Our aim is to be a successful centre in our community: to be a beacon of light in our neighbourhood and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people of all ages through creating an open, welcoming vibrant space accessible to all, both able-bodied and those with additional needs such as dementia sufferers and their carers. We want everyone to feel that St Andrew's is a place where they feel welcomed and valued. We want to build on the opportunities we have already identified in our role as a community church and to enhance and improve the space we have available to do this.

Approved by the Trustees at the Elders meeting on  
and signed on their behalf by:

22 APRIL

2020

  
Sheila Telfer  
Church Secretary



STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted funds General	Restricted Funds	TOTAL 2019	TOTAL 2018
	Note	£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income	2	128,743	15,437	144,180	155,607
Activities for generating funds	3	27,176	3,300	30,476	25,948
Investment income	4	2,175	0	2,175	1,827
<b>Total incoming resources</b>		<u>158,094</u>	<u>18,737</u>	<u>176,831</u>	<u>183,382</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities:					
URC Ministry & Mission Fund	5	69,276	0	69,276	71,448
Ministerial costs	6	12,336	0	12,336	6,988
Costs of church activities	8	88,224	809	89,033	79,436
Staff costs	9	25,650	0	25,650	23,785
Grants payable and restricted donations passed on	10	15,562	0	15,562	17,120
Governance costs	11	5,915	0	5,915	2,657
<b>Total resources expended</b>		<u>216,963</u>	<u>809</u>	<u>217,772</u>	<u>201,434</u>
<b>Net incoming resources before transfers</b>		(58,869)	17,928	(40,941)	(18,052)
<b>Gross transfers between funds</b>		17,878	(17,878)	0	0
<b>Net incoming / (outgoing) resources before other recognised gains / (losses)</b>		<u>(40,991)</u>	<u>50</u>	<u>(40,941)</u>	<u>(18,052)</u>
<b>Other recognised gains / (losses)</b>				0	0
Gain on revaluation of fixed assets for the charity's own use				0	0
Gain on revaluation of investment assets					
<b>Net movement in funds</b>		<u>(40,991)</u>	<u>50</u>	<u>(40,941)</u>	<u>(18,052)</u>
<b>Total funds b/fwd 1 January 2019</b>		1,427,737	443	1,428,180	1,446,232
<b>Prior year adjustment</b>	21	10,875		10,875	
<b>Total funds c/fwd 31 December 2019</b>		<u>£ 1,397,620</u>	<u>£ 493</u>	<u>£ 1,398,113</u>	<u>£ 1,428,180</u>

(Note 19)

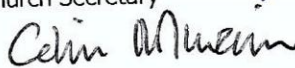
The notes on pages 6 to 10 form part of these financial statements

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2019 £	TOTAL 2018 £
<b>FIXED ASSETS</b>					
Tangible assets	14	1,172,613	128	1,172,741	1,170,866
<b>CURRENT ASSETS</b>					
Debtors	15	12,013	3,415	15,428	16,028
Bank and cash balances	12	<u>222,112</u>	<u>222,112</u>	<u>222,112</u>	<u>246,357</u>
		234,125	3,415	237,540	262,385
<b>CURRENT LIABILITIES</b>					
Creditors payable within one year	16	<u>9,118</u>	<u>3,050</u>	<u>12,168</u>	<u>5,071</u>
		225,007	365	225,372	257,314
<b>NET CURRENT ASSETS</b>					
		1,397,620	493	1,398,113	1,428,180
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
Creditors payable after one year	17	0	0	0	0
<b>TOTAL NET ASSETS</b>		<u>£ 1,397,620</u>	<u>£ 493</u>	<u>£ 1,398,113</u>	<u>£ 1,428,180</u>
<b>THE FUNDS OF THE CHARITY</b>	18-20				
Unrestricted income funds:					
General		1,397,620		1,397,620	1,427,737
Restricted income funds:			493	493	443
<b>Total</b>		<u>£ 1,397,620</u>	<u>£ 493</u>	<u>£ 1,398,113</u>	<u>£ 1,428,180</u>

APPROVED by the Elders Meeting held on  
and signed on its behalf by:

  
Sheila Telfer  
Church Secretary

  
Colin McIlwain  
Church Treasurer

22 APRIL

2020

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 ACCOUNTING POLICIES

#### 1a Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) issued by the Charity Commission, and the United Reformed Church guidance. The accruals basis of accounting has been adopted for the current year, and the principal accounting policies set out below are applied consistently.

#### 1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives. Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant. Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established. The church currently has no endowment funds.

#### 1c Incoming Resources

**Recognition of incoming resources:** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations:** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to them.

**Tax reclaims on donations and gifts:** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### 1d Resources Expended and Liabilities

**Resources Expended:** Resources expended are recognised in the period to which they relate and include attributable VAT which cannot be recovered.

**Liability recognition:** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### 1e Tangible Fixed Assets

**Freehold property:** Freehold properties are held at best estimates of market value as set out in note 13.

**Equipment:** Equipment is held at cost less depreciation.

#### 1f Taxation

As part of the United Reformed Church, the church was an excepted charity within the meaning of the Taxes Acts for the period covered by these accounts. From 23 April 2009 the church was a registered charity. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

#### 1g Church Organisations

The following church organisations coming under the authority of Elders' and Church Meetings hold cash or bank accounts which have not been consolidated into these financial statements, except to the extent of funds remitted to the Treasurer and recorded as donations from church organisations.

The accounts of these organisations have not been examined by the Church Treasurer.

RoCo  
Parents/Carers and Toddlers  
Badminton and Table Tennis Groups  
Flower Fund  
Youth Club  
Uniformed Youth Organisations  
Social Committee  
Bridge Clubs  
Bowls  
Serving Fund  
Catering Group



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds General £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>2 VOLUNTARY INCOME</b>				
<b>Every Person Challenge Receipts</b>				
Direct to bank	85,388		85,388	91,727
Gift aid tax recoverable	21,553		21,553	20,684
Weekly cash offerings	2,284		2,284	2,269
Weekly envelopes	232		232	909
Bequests	1,450		1,450	1,250
<b>Special Collections</b>				
1% appeal		12,447	12,447	11,707
Gift aid tax recoverable		2,930	2,930	5,083
Other collections		60	60	100
<b>Other Ordinary Income</b>				
Donations from individuals and others	3,842		3,842	10,739
Donations from church organisations	13,141		13,141	9,310
Publications and magazine	660		660	872
Sundry income	193		193	957
	<u>£ 128,743</u>	<u>£ 15,437</u>	<u>£ 144,180</u>	<u>£ 155,607</u>
<b>3 ACTIVITIES FOR GENERATING FUNDS</b>				
Property rent and room lettings	27,000		27,000	20,581
Wedding and funeral fees (net)	96		96	1,699
Net income (cost) from church events	80		80	(550)
Grants		3,300	3,300	4,218
	<u>£ 27,176</u>	<u>£ 3,300</u>	<u>£ 30,476</u>	<u>£ 25,948</u>
<b>4 INVESTMENT INCOME</b>				
Deposit account and other interest	2,175		2,175	1,827
	<u>£ 2,175</u>	<u>£ 0</u>	<u>£ 2,175</u>	<u>£ 1,827</u>
<b>5 MINISTRY &amp; MISSION FUND</b>				
Ministry & mission fund	69,276		69,276	71,448
	<u>£ 69,276</u>	<u>£ 0</u>	<u>£ 69,276</u>	<u>£ 71,448</u>
<p>The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the church. This is provided through the Ministry &amp; Mission Fund contributions from churches. The amount of St Andrew's contribution is determined by the Yorkshire Synod, based on membership numbers and ministry received.</p>				
<b>6 MINISTERIAL COSTS</b>				
Minister's expenses	1,803		1,803	2,387
Pulpit supply and organist fees	817		817	522
Manse council tax & water rates	2,640		2,640	2,897
Manse maintenance costs	7,076		7,076	1,182
	<u>£ 12,336</u>	<u>£ 0</u>	<u>£ 12,336</u>	<u>£ 6,988</u>
<b>7 TRANSACTIONS WITH RELATED PARTIES</b>				

The Act requires the disclosure of remuneration paid to any trustee of the charity. The only trustee to receive any remuneration was Revd. Tim Lowe. Remuneration was paid as follows: Stipend £26,064 (£25,572: 2018) - paid centrally by the United Reformed Church; one-off child allowance - £2,536; Pension contributions £5,900 (£3,910: 2018) - paid centrally by the United Reformed Church; Car allowance £1,200 (£1,200: 2018) - funded by St Andrews. In addition housing and associated costs were provided. The minister also received fees in connection with some weddings and funerals. One of the two Authorised persons who act as Registrars for weddings is an Elder, to whom fees are passed on by the church from couples married in church.

Elders receive no expenses for attendance at meetings, but may be reimbursed for goods or services purchased on behalf of the Church.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	Unrestricted Funds General £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>8 COSTS OF CHURCH ACTIVITIES</b>				
Church costs:				
Insurance	9,543		9,543	9,244
Buildings and garden maintenance	22,942		22,942	5,643
Equipment purchases expensed			0	3,006
Cleaning, hygiene & caretaking	13,485		13,485	13,307
Telephone, water, gas & electricity	20,646		20,646	13,564
Servery and catering costs	1,563		1,563	1,126
General administration & sundries	1,309		1,309	2,087
Subscriptions and memberships	3,224		3,224	3,705
Licensing	1,012		1,012	820
Worship flowers and materials	222		222	122
Partnership (net)		809	809	1,208
	<u>£ 73,946</u>	<u>£ 809</u>	<u>£ 74,755</u>	<u>£ 53,832</u>
Teaching costs:				
Worship, Christian education & youth work	1,230		1,230	1,735
	<u>£ 1,230</u>	<u>£ 0</u>	<u>£ 1,230</u>	<u>£ 1,735</u>
Communications:				
Printing, postage, photocopying and stationery	6,824		6,824	8,780
	<u>£ 6,824</u>	<u>£ 0</u>	<u>£ 6,824</u>	<u>£ 8,780</u>
Other programmes:				
Outreach and Pastoral	221		221	357
Time for God Volunteer	2,636		2,636	1,512
Youth Worker projects and expenses (net)	1,848		1,848	6,497
	<u>£ 4,705</u>	<u>£ 0</u>	<u>£ 4,705</u>	<u>£ 8,366</u>
Bank charges and interest :				
Bank charges			0	0
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>
Other expenses:				
Depreciation	1,459		1,459	1,797
Maintenance of let property	60		60	4,926
	<u>£ 1,519</u>	<u>£ 0</u>	<u>£ 1,519</u>	<u>£ 6,723</u>
Total costs of church activities	<u>£ 88,224</u>	<u>£ 809</u>	<u>£ 89,033</u>	<u>£ 79,436</u>
<b>9 PAID EMPLOYEES</b>				
<b>Staff costs</b>				
Gross wages, salaries, and benefits in kind	25,650		25,650	23,785
	<u>£ 25,650</u>	<u>£ 0</u>	<u>£ 25,650</u>	<u>£ 23,785</u>
Average number of full time equivalent employees in the year	1			
Both the Children and Family Worker and the Church Administrator were employed on a half time basis throughout the year.				
<b>10 GRANTS PAYABLE , DONATIONS MADE AND RESTRICTED DONATIONS PASSED ON</b>				
1% Appeal	15,112		15,112	13,258
Gift Aid			0	3,612
Donations made and other collections passed on	450		450	250
	<u>£ 15,562</u>	<u>£ 0</u>	<u>£ 15,562</u>	<u>£ 17,120</u>
<b>11 GOVERNANCE COSTS</b>				
Training	643		643	580
Independent Examiner & Other Prof. Fees	5,272		5,272	2,077
	<u>£ 5,915</u>	<u>£ 0</u>	<u>£ 5,915</u>	<u>£ 2,657</u>
<b>12 CASH FUNDS</b>				

Cash funds held by the church are held, either in current or deposit accounts, at Clydesdale Bank PLC trading as Yorkshire Bank, Nationwide Building Society, and Redwood Bank PLC.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**13 FREEHOLD PROPERTY**

Freehold property retained for the charity's own use comprises the church, its halls, and the manse at 14 The View, Roundhay. Freehold investment property comprises the residential property at 52 North Park Grove, Roundhay. 14 The View and 52 North Park Grove, Roundhay are shown in the accounts at the Trustees' estimate of market values at December 2016. It was not considered necessary to update the valuation at 31 December 2019.

Title to the church's property assets is held by The Yorkshire Congregational Union Inc, subject to trusts set out in the schedules to the United Reformed Church Act 1972.

The church was valued by Walker Singleton, Chartered Surveyors in 2004 as a wholly ecclesiastical premises. In view of the fact that no change of use is anticipated in the foreseeable future, the Trustees do not consider that the expense of updating the 2004 valuation is justified.

	Unrestricted Funds General £	Restricted Funds £	Total 2019 £	Total 2018 £
Freehold property retained for the charity's own use:				
Church	400,000		400,000	400,000
14 The View, Roundhay	520,000		520,000	520,000
	<u>£ 920,000</u>	<u>£ 0</u>	<u>£ 920,000</u>	<u>£ 920,000</u>
Investment property:				
52 North Park Grove, Roundhay	243,350		243,350	243,350
	<u>£ 243,350</u>	<u>£ 0</u>	<u>£ 243,350</u>	<u>£ 243,350</u>
Total	<u>£ 1,163,350</u>	<u>£ 0</u>	<u>£ 1,163,350</u>	<u>£ 1,163,350</u>

The insurance value of the church properties are as follows

Church	£ 11,112,987	£ 11,112,987
14 The View, Roundhay	£ 687,111	£ 687,111
52 North Park Grove, Roundhay	£ 321,814	£ 321,814
	<u>£ 12,121,912</u>	<u>£ 12,121,912</u>

None of the properties is subject to any mortgage or charge.

**14 TANGIBLE ASSETS**

	Freehold property £	Fixtures & Equipment £	Total 2019 £	Total 2018 £
<u>Cost or Valuation</u>				
At 1 January 2019	1,163,350	79,772	1,243,122	1,241,238
Additions	0	3,334	3,334	1,884
Revaluation	0	0	0	0
Disposals	0	0	0	0
At 31 December 2019	<u>£ 1,163,350</u>	<u>83,106</u>	<u>£ 1,246,456</u>	<u>£ 1,243,122</u>
<u>Depreciation</u>				
At 1 January 2019	<u>1,163,350</u>	72,256	72,256	70,459
Disposals	0	1,459	1,459	0
Charge for year	<u>£ 1,163,350</u>	<u>73,715</u>	<u>£ 73,715</u>	<u>£ 1,797</u>
At 31 December 2019				<u>72,256</u>
<u>Net Book Value</u>				
1 January 2019	1,163,350	7,516	1,172,741	1,170,866
31 December 2019	<u>£ 1,163,350</u>	<u>9,391</u>	<u>£ 1,172,741</u>	<u>£ 1,170,866</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**15 DEBTORS AND PREPAYMENTS**

	Unrestricted General £	Restricted Funds £	Total 2019 £	Total 2018 £
Gift Aid Tax	3,579	2,915	6,494	11,194
Debtors and prepayments	8,434	500	8,934	4,834
	<u>£ 12,013</u>	<u>£ 3,415</u>	<u>£ 15,428</u>	<u>£ 16,028</u>

**16 CREDITORS AND ACCRUALS**

	0	3,050	3,050	2,896
Special collections payable	7,418	1,700	9,118	2,175
Creditors and accruals	<u>£ 7,418</u>	<u>£ 4,750</u>	<u>£ 12,168</u>	<u>£ 5,071</u>

**17 CREDITORS PAYABLE AFTER ONE YEAR**

	0	0	0	0
Bank loans	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

**18 FUNDS**

The church accounts include **Restricted Funds**, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the Church Meeting for any other purpose, and represent:

**Special Collections:** This fund represents monies received, including gift aid, specifically given to be donated to charities.

**Youth Worker / Children and Families Worker Project:** This fund represents donations and grants received for this purpose, less accumulated expenditure.

**19 MOVEMENTS OF MAJOR FUNDS**

	General Fund £	Restricted Funds		Total £
		Special Collections £	Youth and Families £	
Fund balances brought forward	1,438,612	0	443	1,439,055
Incoming resources	158,093	15,437	3,300	176,830
Resources expended	(216,963)		(809)	(217,772)
Transfers	17,878	(15,437)	(2,441)	0
Other recognised gains / (losses)				0
	<u>£ 1,397,620</u>	<u>£ 0</u>	<u>£ 493</u>	<u>£ 1,398,113</u>

**20 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted £	Restricted £	Total £
Fixed assets	1,172,613	128	1,172,741
Net current assets	225,007	365	225,372
Total net assets	<u>£ 1,397,620</u>	<u>£ 493</u>	<u>£ 1,398,113</u>

**21 PRIOR YEAR ADJUSTMENT**

The prior year adjustment relates to the change of the payments for Insurance changing from monthly to annual in advance

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH

I report on the financial statements of St Andrew's Roundhay URC for the year ended 31 December 2019, which are set out on pages 2 to 8.

### Respective responsibilities

The church's trustees are responsible for the preparation of the financial statements, and consider that an audit is not required this year under Section 145(1)(b) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under s 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under s145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. 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

In connection with my examination, no material matters have come to my attention;

1. which gives me reasonable cause to believe that in any material respect the requirements

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Craig Williamson  
White Rose Accounting for Charities  
Date 21 MAR 2020