

ST. ANDREWS ROUNDHAY UNITED REFORMED CHURCH CHARITY

Charity Number:1129283

ANNUAL REPORT AND FINANCIAL STATEMENTS

TO

31 DECEMBER 2020

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ST ANDREW'S ROUNDHAY UNITED REFORMED CHURCH CHARITY

Report of the Trustees for the year ended 31 December 2020

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), Sharfbesbury 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 2020.

St Andrew's Roundhay URC was an exempted 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 2020 the following were trustees throughout the period: Rosie Blackmore, John Burgess, Jan Douthwaite, David Figures, Helen Hartley, Mark Grant, Alex Jowitt, Karen Lamb, Lisa Large, Rev Tim Lowe, Colin McIlwain, Jane Murray, Nsubisi Mwakaungura, Michael Payne, Brenda Porter, David Robinson, Sheila Telfer, Elaine Weston.

Catherine Henderson resigned as a trustee in January 2020.

The AGM was canceled in 2020 due to the COVID19 pandemic and no elections were held for new trustees. As a result the following agreed to remain as trustees between 1 July 2020 and 31 December 2020, who otherwise would have retired at the end of their second consecutive term: Brenda Porter and Michael Payne. Brenda Porter did retire in December 2020.

The following were trustees for the period 1 December 2020 to 31 December 2020 having previously been elected as trustees of the charity and were co-opted as current trustees to help provide temporary cover in the absence of elections in 2020: Eileen Belverstone, Sheena Dudley, Carol Fearn and Jill Marston.

The trustees at the time of consideration and signing of the Trustees Report in April 2021 were: Eileen Belverstone, Rosie Blackmore, John Burgess, Sheena Dudley, Jan Douthwaite, Carol Fearn, David Figures, Mark Grant, Helen Hartley, Alex Jowitt, Karen Lamb, Lisa Large, Rev Tim Lowe, Jill Marston, Colin McIlwain, Jane Murray, Nsubisi Mwakaungura, Michael Payne, David Robinson, Sheila Telfer, Elaine Weston.

During the year ended 31 December 2020 Colin McIlwain was Church Treasurer, assisted by: Shona Parker (Deputy Treasurer) and a finance team of: Max Dudley, Michael Payne and David Robinson. Antony Breckin was Covenant Secretary from 1 January 2020 to 31 March 2020. Pam Clark was Covenant Secretary from 1 April 2020 to 31 December 2020.

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 2020

Aims of the charity

APP 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

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 WREA. 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" and on our website www.standrews.ac

During 2020 formal membership was 154 (159 in 2019). No weddings were conducted at St Andrew's during the year and there was one infant baptism, one believer's baptisms and no infant blessings/thanksgivings/dedications. There were two funerals.

In addition, until COVID19 regulations required the church to close our buildings some 700 to 800 members of the local community visited 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. Ms Freya Jackson was employed as part time Church Administrator from March 2020. Mr Ryan Lawrence was a Time for God volunteer from 1 January to 19 March 2020.

The COVID19 pandemic has impacted considerably on the work of the charity. Prior to national and regional lockdowns, in January 2020 St Andrew's once again hosted homeless asylum seekers for a week as part of the WYDAH scheme, providing meals, hospitality and sleeping accommodation in the sanctuary. Links with our German partner churches in Frankfurt and Bernburg were maintained although visits have had to be postponed indefinitely. Work on strategy and vision was inevitably slowed because of the pandemic but Elders quickly set up a Covid response group to co-ordinate worship, pastoral, safety and communication responses. A new Finance and Building Projects group was set up, including to look at grant opportunities, and remedial work on the buildings was put in place while they were empty.

Before lockdown the FebFest weekend music festival was a great success with all ages. There was another weekend festival in March, Celebrating Women, when the Lord Mayor of Leeds opened the Saturday proceedings. Other festivals were postponed but the Festivals planning group worked hard to decorate the outside of the building for Easter and Christmas helping to forge links with the community. Online services and evening worship and other worship activities (eg prayer groups and bible study, weeknight reflections) were set up and well attended. Two outdoor services were held during Advent. A Chat Wheel was devised to help keep in touch with members during this period.

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

The COVID19 pandemic has had a negative impact on the finances of the church and has also required revisions to the 2021 budget, which had been agreed in January 2020 by Church Meeting. Regular giving from members remained steady compared with that received in 2019, which was significant given the wider economic impacts of the pandemic. However there were substantial reductions in room rental income, due to the closure of our buildings, as well as from other external sources. The closure of the church during lockdowns impacted on income received at church services and meant there were no weddings or baptisms, which generate revenue. Costs were incurred relating to the design and management of the project to renew the roof at the main entrance to the rear of the church's buildings. Carrying out these repairs had been planned for 2020 but was delayed due to the pandemic.

Expenditure

Expenditure reduced from £217,772 in 2019 to £181,646 however income also reduced from £176,831 to £148,123 in the same period. The trustees reviewed the position throughout 2020 with a view to achieve a balanced budget in future years. In October 2020 a decision was taken to initiate a process to make the charity's Youth and Children role redundant early in 2021, to achieve future recurring savings and as the external grants previously obtained to fund this role had stopped. The church's Time for God volunteer returned to the USA when the programme was suspended in March 2020. Trustees agreed to retain architects to develop proposals for essential repairs to the roof of the church's main entrance and associated areas. This incurred fees in 2020 and the trustees having approved the engagement of architects for the re-roofing project agreed to obtain quotations for the work, due to be received in February 2021. The scope of the project will be confirmed in the light of quotations and resources available to the charity. There was an unexpected replacement needed for the boiler of the church's manse. Contributions to the URC Ministry and Mission Fund were stable. The Yorkshire Synod did not require a levy in 2020 but the church continued to support a Leeds-wide Mission and Care post. The church continued to employ a part time administrator, with a new appointment made to the post in March 2020. The hours for this role were reduced during the year in light of the pandemic. The alignment of the formerly separate accounting for Youth and Children and the General Fund was completed in the year.

Reserves

As at 31 December 2020, the Charity had cash reserves of £182,878 in the General Fund which continued to be in excess of the church's reserves policy requirement of one quarter's General Fund expenditure. However these reserves reduced during 2020, impacted by the pandemic and a decrease in income compared to 2019. In addition the charity would wish to fund some redevelopment of its premises from reserves. The long term funding position remains the same as in recent years in that new grant and other sources of long term funding will need to be found in addition to the annual financial challenge to the congregation.

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. During the pandemic our outreach has included the use of social media, a Chat Wheel to keep in contact with members and making our services available on the internet.

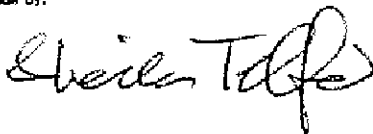
As we faced the pandemic our aim continued to be a successful centre in our community: to be a beacon of light in our neighbourhood as it recovers from the pandemic and a place of welcome where many people and groups will want to meet and use the resources we have available. We wish to attract people 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:

21st

April 2021

Sheila Teller
Church Secretary



**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted funds General	Restricted Funds	TOTAL 2020	TOTAL 2019
	Note	£	£	£	£
INCOMING RESOURCES					
Voluntary Income	2	112,819	10,372	123,191	144,180
Activities for generating funds	3	23,285	0	23,285	30,476
Investment Income	4	1,647	0	1,647	2,175
Total incoming resources		<u>137,751</u>	<u>10,372</u>	<u>148,123</u>	<u>176,831</u>
RESOURCES EXPENDED					
Charitable activities:					
URC Ministry & Mission Fund	5	63,616	0	63,616	69,276
Ministerial costs	6	19,295	0	19,295	12,336
Costs of church activities	8	53,415	0	53,415	89,033
Staff costs	9	22,688	0	22,688	25,650
Grants payable and restricted donations passed on	10	50	10,281	10,331	15,562
Governance costs	11	12,301	0	12,301	5,915
Total resources expended		<u>171,365</u>	<u>10,281</u>	<u>181,646</u>	<u>217,772</u>
Net incoming resources before transfers		(33,614)	91	(33,523)	(40,941)
Gross transfers between funds				0	0
Net incoming / (outgoing) resources before other recognised gains / (losses)		<u>(33,614)</u>	<u>91</u>	<u>(33,523)</u>	<u>(40,941)</u>
Other recognised gains / (losses)					
Gain on revaluation of fixed assets for the charity's own use				0	0
Gain on revaluation of investment assets				0	0
Net movement in funds		<u>(33,614)</u>	<u>91</u>	<u>(33,523)</u>	<u>(40,941)</u>
Total funds b/fwd 1 January 2020		1,397,620	493	1,398,113	1,428,180
Prior year adjustment					10,875
Total funds c/fwd 31 December 2020		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>

(Note 19)

The notes on pages 8 to 10 form part of these financial statements

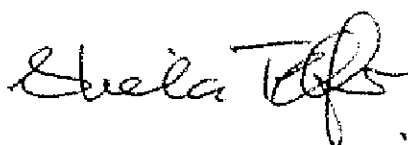
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS					
Tangible assets	14	1,171,186	96	1,171,282	1,172,741
CURRENT ASSETS					
Debtors	15	15,755	2,400	18,155	15,428
Bank and cash balances	12	182,878	8,171	191,049	222,112
		<u>198,633</u>	<u>10,571</u>	<u>209,204</u>	<u>237,540</u>
CURRENT LIABILITIES					
Creditors payable within one year	16	5,814	10,083	15,897	12,168
NET CURRENT ASSETS		<u>192,819</u>	<u>488</u>	<u>193,307</u>	<u>225,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,364,005	584	1,364,589	1,398,113
Creditors payable after one year	17	0	0	0	0
TOTAL NET ASSETS		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>
THE FUNDS OF THE CHARITY	18-20				
Unrestricted income funds:					
General		1,364,005		1,364,005	1,397,620
Restricted income funds:			584	584	493
Total		<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>	<u>£ 1,398,113</u>

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

21st April 2021

Sheila Telfer
Church Secretary



Colin McIlwain
Church Treasurer



NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020.

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 2020 £	Total 2019 £
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	£ 11,779,767	£ 11,112,987
14 The View, Roundhay	£ 714,115	£ 687,111
52 North Park Grove, Roundhay	£ 334,462	£ 321,814
	<u>£ 12,828,344</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 2020 £	Total 2019 £
<u>Cost or Valuation</u>				
At 1 January 2020	1,163,350	83,106	1,246,456	1,243,122
Additions	0		0	3,334
Revaluation	0		0	0
Disposals	0		0	0
At 31 December 2020	<u>£ 1,163,350</u>	<u>83,106</u>	<u>£ 1,246,456</u>	<u>£ 1,246,456</u>
<u>Depreciation</u>				
At 1 January 2020	1,163,350	73,715	73,715	72,256
Disposals			0	0
Charge for year	0	1,459	1,459	1,459
At 31 December 2020	<u>£ 1,163,350</u>	<u>75,174</u>	<u>£ 75,174</u>	<u>£ 73,715</u>
<u>Net Book Value</u>				
1 January 2020	1,163,350	9,391	1,171,282	1,172,741
31 December 2020	<u>£ 1,163,350</u>	<u>7,932</u>	<u>£ 1,171,282</u>	<u>£ 1,172,741</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15 DEBTORS AND PREPAYMENTS

	Unrestricted General	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Gift Aid Tax	4,310	1,900	6,210	6,494
Debtors and prepayments	11,445	500	11,945	8,934
	<u>£ 15,755</u>	<u>£ 2,400</u>	<u>£ 18,155</u>	<u>£ 15,428</u>

16 CREDITORS AND ACCRUALS

Special collections payable		10,083	10,083	3,050
Creditors and accruals	5,814		5,814	9,118
	<u>£ 5,814</u>	<u>£ 10,083</u>	<u>£ 15,897</u>	<u>£ 12,168</u>

17 CREDITORS PAYABLE AFTER ONE YEAR

Bank loans	0	0	0	0
	<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	1,397,620	£ 493		1,398,113
Incoming resources	137,751	10,372		148,123
Resources expended	(171,366)	(10,281)		(181,647)
Transfers				
Other recognised gains / (losses)				0
	<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 0</u>	<u>£ 1,364,589</u>

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	1,171,186	96	1,171,282
Net current assets	192,819	488	193,307
Total net assets	<u>£ 1,364,005</u>	<u>£ 584</u>	<u>£ 1,364,589</u>

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 2020, 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