

Church Accounts

Charity Commission requirements

8 February 2020

Brian Hosier, Assistant Treasurer

ANY CHURCH CHARITY
FINANCIAL STATEMENTS PERIOD YEAR
ENDED 31 DECEMBER 2019
RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2019 Total £	Last Year 2018 £ (Total)
RECEIPTS						
Offerings						
Fund raising, donations and activities						
Monies raised for outside causes	3					
Gift Aid tax repayments						
Legacies						
Property - manse						
Property - church/hall users	4					
Grants	4					
FIT payments						
Sundry						
Bank interest & investment income						
Total receipts						

PAYMENTS	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2019 Total £	Last Year 2018 £ (Total)
Ministry & Mission Fund						
Ministry & worshi expenses						
Church running costs	5					
Manse running costs						
Programme activity costs	6					
Support of outside causes	7					
Maintenance of church buildings	8					
Maintenance of manse	9					
Total Payments						
NET RECEIPTS/(PAYMENTS)						
Unrealised gain/loss in investments						
TRANSFERS between funds	2					
SURPLUS/DEFICIT for period						
CASH FUNDS b/fwd 1 January						
CASH FUNDS 31 December						

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2019 Total £	Last Year 2018 £ (Total)
STATEMENT OF ASSETS AND LIABILITIES						
Monetary assets						
Cash						
Bank current accounts						
Deposit accounts						
Investments						
Total Monetary Assets	10					
Other Assets						
Gift Aid recoverable						
Other monies due to church						
Total balances						
Assets used for church purposes						
Buildings under statutory trusts	11					
Church contents	11					
Liabilities						
Other creditors						

APPROVED by the Trustees on NN XXX 2019 and signed on their behalf

by (name)

(signature)

FINANCIAL STATEMENTS PERIOD ENDED 31 DECEMBER 2019

NOTES

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance.

2 FUND ACCOUNTING

Unrestricted Funds may be used by the church for any of its ordinary purposes. Designated Funds represent unrestricted funds set aside by the church for specific designated purposes; they can be transferred back into general funds at the church's decision.

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Transfers for ytd £	Balance c/fwd £
Fabric Reserve Fund					
Roof Repair Fund					
Benevolent Fund					
Special Purposes					
Organ Overhaul					
Totals for designated funds					

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited or a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

Fund name & purpose:	Balance b/fwd £	Receipts in ytd £	Payments in ytd £	Balance c/fwd £
Commitment for Life (incl Gift Aid)				
Other outside causes (incl Gift Aid)				
Restricted Church Activities				
Totals for restricted funds				

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This year 2019 £ (Total)	Last year 2018 £ (Total)
3 MONIES RAISED FOR OUTSIDE CAUSES					
(Including Gift Aid)					
Commitment for Life					
tanzania Clinic					
Christian Aid					
Leisure Fayre (lanterns)					
Other					
Totals raised for outside causes					
4 PROPERTY INCOME					
Regular users and concerts					
Casual users					
Donations					
Total property income					
5 CHURCH RUNNING COSTS					
Gas & Electriciry					
Insurance					
Warer rates					
Gardening					
Telephone and postage					
Stationery and photocopying					
Magazin					
Maintenance of Equipment					
Equipment					
Cleaning/caretaking					
Administrative Consultant					
Sundry					
Total church running costs					

Report of Trustees

- Covers the year of the accounts eg 31 December but also up to date of signing
- Elders (date of changes during the period)
- Contact person and details
- Objectives and Activities

Report of Trustees

- Structure, Governance and Management
- Financial - main points from accounts
- Investment Policy
- Risk Management
- Public Benefit
- Achievements and Performance