

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 20YY

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 20YY Total £	Last Year 20YX Total £
RECEIPTS						
Offerings					0	
Fund raising and donations					0	
Monies raised for outside causes	3	0	0	0	0	
Gift Aid tax repayments					0	
Legacies					0	
Property - manse lettings					0	
Property - church/hall users	4	0	0	0	0	
Grants received					0	
Loans received					0	
Bank interest & investment income	12				0	
Total receipts		0	0	0	0	0
PAYMENTS						
Ministry & Mission Fund					0	
Ministry/Group expenses					0	
Synod levy					0	
Church running costs	5	0	0	0	0	
Programme activity costs	6	0	0	0	0	
Support of outside causes	7	0	0	0	0	
Maintenance of church buildings	8	0	0	0	0	
Maintenance of manse	9	0	0	0	0	
Loan repayments					0	
Other					0	
Total payments		0	0	0	0	0
NET RECEIPTS / (PAYMENTS)		0	0	0	0	0
TRANSFERS between funds	2				0	
CASH FUNDS b/fwd 1 January					0	
CASH FUNDS c/fwd 31 December		0	0	0	0	0

STATEMENT OF ASSETS AND LIABILITIES

Monetary assets						
Cash					0	
Bank current account					0	
Deposit accounts					0	
Synod Trust deposit					0	
Total monetary assets	10	0	0	0	0	0
Other assets						
Gift Aid recoverable						
Other monies due to church						
Investments at market value						
Assets used for church purposes						
Buildings under statutory trusts	11	Church buildings and manse				
Church contents	11	Furnishings and equipment				
Liabilities						
Loans outstanding						
Significant creditors						

APPROVED by the Trustees on _____ and signed on their behalf
 by _____ (name) _____ (signature)

The notes on pages 2 and 3 form part of this financial statement

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 20YY

NOTES

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charities Act 1993 Section 42(3), 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 year £	Payments in year £	Transfers for year £	Balance c/fwd £
Maintenance Fund					0
Minister's Car Replacement Fund					0
Totals for designated funds	0	0	0	0	0

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 for 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 year £	Payments in year £	Balance c/fwd £
Bequest for				0
Synod grant for				0
Loans for				0
Communion offerings				0
Commitment for Life (incl Gift Aid)				0
Other outside causes (incl Gift Aid)				0
Totals for restricted funds	0	0	0	0

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 20YY Total £	Last Year 20YX Total £
3 MONIES RAISED FOR OUTSIDE CAUSES					
Communion offerings				0	
Commitment for Life				0	
Harvest offerings				0	
Other [list as appropriate]				0	
Totals raised for outside causes	0	0	0	0	0
4 PROPERTY INCOME					
Playgroup rents				0	
Other lettings income				0	
Weddings and funerals				0	
Total property income	0	0	0	0	0
5 CHURCH RUNNING COSTS					
Gas and electricity				0	
Insurance				0	
Water rates				0	
Telephone				0	
Stationery and photocopying				0	
Other admin expenses				0	
Purchase of equipment				0	
Licences and music				0	
Cleaning/caretaking				0	
Accounts Examination				0	
Total church running costs	0	0	0	0	0

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 20YY

NOTES - continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 20YY Total £	Last Year 20YX Total £
6 PROGRAMME ACTIVITY COSTS					
Childrens' activities				0	
Youth activities				0	
Adult discipleship courses				0	
Outreach				0	
Church weekend				0	
Total programme activity costs	0	0	0	0	0
7 SUPPORT OF OUTSIDE CAUSES					
Commitment for Life				0	
Other [list as appropriate]				0	
Subscriptions [list as appropriate]				0	
Donations from general fund [list as appropriate]				0	
Total support of outside causes	0	0	0	0	0
8 MAINTENANCE OF CHURCH BUILDINGS					
Decorating				0	
Electrical repairs				0	
Plumbing repairs				0	
Other property repairs				0	
Purchase of equipment				0	
Total maintenance of church buildings	0	0	0	0	0
9 MAINTENANCE OF MANSE					
Exterior repairs				0	
Manse improvements				0	
Total maintenance of manse	0	0	0	0	0

10 MONETARY ASSETS

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

11 ASSETS USED FOR CHURCH PURPOSES

The church building and the manse at [address] are vested in [URC ##### Synod Trust] as trustees and are not church assets. They are held for the benefit of ##### Church in accordance with the statutory trusts applicable to URC properties under the URC Acts. For insurance purposes the church buildings are insured by the church for £#,###,### and the manse for £###,###. The church contents are insured by the church for £##,###.

12 INVESTMENTS HELD FOR CHURCH PURPOSES

The URC ##### Synod Trust company as trustee holds on behalf of ##### Church investments from the disposal of property under the URC property trusts. Use of the capital and income is subject to the approval of ##### Synod of the United Reformed Church. Moneys paid to the church are shown in these accounts. [If applicable The Synod Trust company holds on behalf of the church investments representing money received as legacies or other gifts. The release of this to the church is decided by the church alone. Amounts received during the year are included in these accounts.] The value of the investments and deposits and the treatment of the income is as follows:

	Market value		Application of income
	31.12.20YY	31.12.20YX	
Name 1			Paid to church, included above
Name 2			Reinvested
Name 3			Retained by trustees

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 20YY**TREASURER'S STATEMENT**

I have prepared the financial statements on pages 1 to 3 for the year ended 31 December 20## from the accounting records of the church.

(name)

(signature)

(date)

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of ##### URC for the year ended 31 December 20##, which are set out on pages 1 to 3.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:

date:

Name and address of the Independent Examiner: