

Linden Church Trust

Annual Accounts

For the period 1st January to 31st December 2021

Charity number: 1053050

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Legal and Administrative Information

Charity Name: Linden Church Trust

Charity Registration Number: 1053050

Address: Linden Christian Centre
Elmgrove Road
West Cross
Swansea
SA3 5LD

Linden Church Trust is governed by a Trust Deed, with which they obtained charitable status on February 19th 1996.

Principal Officers:

The current Leadership Team structure, having spiritual leadership of the church, was set in place in February 1999. It is they who are those entitled to appoint Trustees. The Trustees, being legally responsible for the control & management of the Trust.

Leaders: Chris Matthews
Tim Brown
Ben Evans
Helen Hunter
Chris Bidder
Mandy Bayton
Sam Pate
Rachel Pate

Trustees: Paul Flynn (Chair)
Chris Matthews
Tim Brown
Kristina Williams
Rachel Percival
Tracy Ingham (Finance Manager)
Marc Rhys Jones (stepped down 11th May 2021)
Kate Piper
Simon Groves

Independent Examiner: Ashmole & Co. Chartered Certified Accountant
The Old School
The Quay
Carmarthen
SA31 3LN

Bankers: Royal Bank of Scotland, 13-14 Walter Road, Swansea. SA1 5NG.
CAF Bank, Kings Hill, West Malling, Kent. ME19 4TA.
Swansea Building Society
Virgin Money plc., Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Report of the Trustees

Object of the Charity

The object of the charity is to advance the Christian faith in Swansea, the UK & any other parts of the world that the Trustees may from time to time think fit. Also, to relieve persons who are in need, hardship, sick, aged or in distress & to fulfil other such charitable purposes that may benefit the community in Swansea, the UK & any other parts of the world that the Trustees may from time to time think fit.

During 2021 we sought to maintain our existing church activities and our community project work, seeking to connect and support people facing challenges during the ongoing COVID19 restrictions. We did this through the regular review and adaption of our delivery methods, as detailed in the Achievements section below.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, 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 & 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 charity will continue in operation.

The trustees are responsible for keeping proper 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. Trustees 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.

New Trustees are given a short one-to one introduction to the responsibilities of a trustee prior to taking up the appointment. Periodic refresher presentations on Trustee responsibilities are provided during the regular Trustee meeting. As most of the Trustees are long-serving, the Trust has thus far not felt it necessary to have a formal written policy on trustee induction and training.

Management and Personnel

Throughout 2021, the Linden Trustees have continued to meet bi-monthly to review the various policies and oversee the day to day running of the trust. We have also instituted a formal risk register which is reviewed and updated at each Trustees meeting.

The church Leadership team met separately from this, gathering weekly to pray and discuss issues relating to the life of the church; they also decide to whom donations & tithe gifts are given. The majority of these meetings were held virtually on-line, due to covid restrictions.

Chris Matthews has continued in his Trust wide role working part-time and sharing aspects of the role with Helen Hunter. Helen Hunter and Kristina Williams now job-share the overall management of Red Café, as well as managing, respectively, the Musical Memories Choir and Foodbank projects. Other project work has been managed this year by Julie Perrins, Dan Evans and Rachel Matthews, supported by Helen Carr, Jo Harris, Siona Masters, and a few sessional workers. Tracy Ingham continues in her role of Financial Manager and Administrator.

Policy on Reserves & General Finances

The Trustees have assessed financial risks and have set aside £50,000 as a working reserve. This equates to 3 months running costs.

Once again, the year started with the initial budget showing a significant deficit without grant income. However, with faith and hard work we were able to obtain the funding needed and are extremely grateful for all we have received.

In addition to generous donations from individuals, we were supported by several funders including the following bodies:

Wales Council for Voluntary Action
 Swansea County Council
 Mumbles Community Council
 Welsh Government Youth Support
 Heritage Lottery
 National Lottery
 West Glamorgan Integrated Care Fund
 Forget-Me-Not Dementia Day Clubs
 Admiral
 Paul & Nik Harvey Foundation
 Lancaster Foundation
 Didymus CIO
 The Britland Charitable Trust
 The Leigh Trust
 29th May 1961 Charitable Trust
 The People's Postcode Lottery

These grants are listed more fully in the attached accounts. We are grateful for the confidence shown in us by these generous funders, and by all those who are part of the Linden community and continue to faithfully give to support both our faith-based and our community work.

Achievements and Performance

The life of our wider church community and its many expressions including Sunday church meetings, house groups, faith based youth work, prayer groups and the activities of Red Community Project has adapted during 2021.



Church Activities

As a church we aim to be a community of inwardly and outwardly focused people that nurture, disciple, and care for each other, offering an inclusive space of belonging where people can grow in faith, and play our part in building stronger communities in Swansea and beyond.

In March we celebrated the life of John Sampson whose faith, mantra of 'get involved' and energy and passion for people formed the foundations of Linden Church. His legacy is significant in the ongoing life of Linden and in the many people who have been part of Linden over the last 4 decades and more.

In 2021 we met initially solely on zoom and then introduced live streams, car park catch ups and small indoor meetings. When we were able to, we began to meet as a church in both the building and live-streaming via zoom to enable the virtual connection for those who are unable to attend in person to be meaningfully engaged and contributing to church meetings.

Having the opportunity to worship again in our building in West Cross after so long was a significant moment as well as seeing all the hirers and community groups use the space again. We are grateful to the numerous volunteers and staff who have made it possible for so much to have been achieved as a church community for our wider community during 2021.



Red Community Project

2021 marked an incredible 20 years since we opened the doors to our premises in Mumbles. The vision then, under the umbrella of Linden Church Trust, was to have a place that was run by and for young people. Young people chose the name Red Cafe and we set about running all sorts of open access youth work giving a whole range of opportunities to try new things and a safe space to socialise.

20 years later we decided on a name change to *Red Community Project* to reflect that, while we still have a focus on supporting young people with our Create courses, cafe-style youth nights and Red

Media film making, we are also running a whole range of projects with and for people across our city: Swansea Foodbank, Bloom, Musical Memories Choir, and other projects.

We are grateful to the many volunteers and supporters who have been the engine behind our projects during 2021. We aim to bring people together and build stronger communities. This has been more challenging yet more needed than ever during the COVID 19 pandemic.

Musical Memories Choir



During 2021 thanks to funding from the Intermediate Care Fund, Voluntary Services Recovery Fund, Paul and Nik Harvey Fund and the West Glamorgan Regional Third Sector Funding Programme, the Musical Memories Choir continued to run with our delivery model adapted to suit the changing COVID 19 restrictions. This included delivering 160 sing at home choir sessions, purchasing equipment and 28 virtual choir meetings.

We purchased an awning and umbrellas to enable us to deliver 19 car park catch ups, as well as 25 indoor catch ups.

We resumed our 3 times a week choir (to allow for social distancing and lower numbers) in West Cross and Manselton in September 2021 and met 48 times over the year with up to 60 people attending in person across the three meetings. We also produced a third CD and DVD which was posted to 200 care homes and homes.

Thanks to online streaming and the production of CD's, DVD's and songbooks at least 1000 people both in residential care settings and the community have been supported. The difference that MMC hopes to make is that people living with dementia and carers are able to live life well with dementia and re-build a network of community-based support. This is still very much a work in progress due to the ongoing effects of the pandemic on increasing social isolation and reduced dementia services.



Come for a Walk - Dewch am Dro

The sights and sounds of familiar places conjure up so many important memories. Thanks to funding from Cronfa Dreftadaeth y Loteri Gen / National Lottery Heritage Fund – Cymru we were able to help connect people living with dementia and carers to places that matter: routes to a place of work or local shops, a favourite walk with the family when they were young. Come For

a Walk visited some of these places and made 11 virtual walking films. Over the course of this project we connected with people living with dementia via email, phone calls, zoom and in person to choose places that mattered to create our films. Once the films were complete, we edited and shared to Facebook and our website, and produced 300 DVD's. We posted the DVD's to individuals in the community and also to all the residential homes in Carmarthenshire, Neath Port Talbot and Swansea with instructions for staff members on using the resource with residents as a reminiscing resource and virtual fresh air.



Bloom

During 2021 the work of Bloom was limited due to the ongoing effects of COVID 19. We were able to support some families on an ad hoc basis with items they were in need of. Women's group returned briefly for some trial sessions. The remit of Bloom widened over 2021 to include wellbeing with a focus on women and younger people. We ran Blooming fit (online exercise

classes) as an online resource for fitness, connection and wellbeing. In December we received funding from the Youth Support Grant to plan 12 lessons in local primary schools based on the 4 pillars of wellbeing. These are being delivered in early 2022.



Foodbank

Throughout 2021, each week we continued to give emergency food to people referred to Swansea Foodbank by support agencies. This was only possible due to the commitment of our amazing volunteer team and the generosity of so many local groups, churches, schools, businesses, and individuals giving both financially and food donations. At RCP we gave food to 1,043 people in 2021. Between all the Swansea Foodbank centres, we

gave food to 11,608 people during the year. From September, we welcomed a Welfare Rights Advisor, working across all the 7 Swansea Foodbank centres. She quickly made a huge difference to people making the most frequent use of the foodbank, supporting them to maximise their income and address the underlying reasons for needing foodbank support. At Christmas we partnered with The Sharing Table to offer hampers of fresh food and treats to families who might not otherwise have been able to enjoy a full Christmas dinner. We are hugely grateful for the generosity of local people and for the hard work and dedication shown by our volunteer team, who have had to be so careful of their own and each other's safety this year.

Community Meals

From October we held monthly Community Meals welcoming anyone in the local community who wanted to join us to share good food and good company. This was especially in response to the isolation people might have experienced during the Covid lockdowns. There has been a lovely atmosphere each month with good numbers attending and often seconds to take home for another day. It has also been good to host a pop up of the Community Fridge, who have brought surplus food from supermarkets and made it available to people in West Cross.

Transition & Prison work



The Transition project continued to experience many challenges due to COVID restrictions. At the beginning of the year we were able to go into the men's prison twice a week and be of support to Chaplaincy with inductions of new people coming into prison and to provide pastoral support to the men on the wings. Work was done on producing a resource for

prisoners on release. Plans were repeatedly made and adjusted for Sycamore courses, visits to Eastwood Park Prison and Helpful conversations training. However, covid restrictions and staff sickness limited the work towards the end of 2021.

Red Media



Red Media has had a busy year. We completed our Lottery funded "This Is Me" film project, making films telling the story of inspirational young people's lives. We supported the launch of the Swansea Hope app with film making, and also worked in local primary and secondary schools. We filmed construction stories for Down to Earth and filmed for Triathlon events throughout the year.

Youth & Children's work



Restrictions limited work at the start of the year; however, we were able to run a number of *Messy Church* services and arrange outdoor social events to ensure the ongoing engagement of the younger children in the church.

We ran a Summer Playscheme for four weeks during the summer holidays, employing *Forest School* trained leader Charlotte Toft to work alongside Tracy Ingham and help deliver outdoor sessions in the local park/woodland and on the beach. This exploration of nature also featured as part of the play sessions held in and around our building in West Cross. Numbers of children allowed to attend were limited by restrictions at the time, but those from the local community that were able to attend gave very positive feedback. And we were also praised by Swansea Council, who provided funding, as many organisations had shied away from play provision due to the complexity of regulations at the time.

As restrictions eased, we were pleased to be able to re-launch the Linden Parent & Toddler Group. The day and time were changed to provide a longer morning session during the week - this proved very popular, particularly with the new parents whose contact with other local parents had been limited over the past two years because of the covid regulations. A group song-time was introduced, and craft activities will be introduced in 2022.

Erupt, our faith based youth work for young people was able to adapt to Covid restrictions with online and outdoor meetings but was delighted to meet again in person as the year progressed.

In November a new open access youth club was started in our West Cross building supported by our local community council in response to the lack of provision in the area. The youth club immediately proved very popular with over 60 young people attending by the third week. Thanks to funding from the Youth Support Grant and Covid recovery funds 'Create' courses were able to be run as part of the evenings. We supported 66 young people who have faced the challenges of lockdown with creative opportunities such as cooking, stencilling and sewing.

Presence

The Presence Project run by Andy Hunter, has continued to deliver a monthly chapter into a free app and website. Each chapter weaves together music, film, poetry and photography to deepen people's connection to God. As the project has grown many more creatives have joined with Andy to create ongoing content to inspire the community of users in their reflections & prayers. Monthly subscriptions to the app have increased to over fifteen thousand users. The pandemic has affected the live Presence sessions with cancelled bookings but Andy has been delivering the sessions from his studio by live streaming. Also, during the past year Presence continued developing a new app as the old one is outdated.

Building use

Although Covid has prevented many groups from meeting for much of the year, the Linden Centre remains at the heart of the community. When restrictions allowed, we were able to provide space for Ju-jitsu, Karate, Pilates, Yoga, ADHD support groups, baby groups, a male voice choir, and other community groups to meet, supporting both small businesses and the wellbeing of their clients.

In the summer, thanks to generous funding from individuals within the church, we were able to replace the old boilers and radiators in Linden, and now have a significantly more efficient heating system. We managed to secure further funding to improve the energy efficiency of the building, and during the year obtained quotes for double glazed windows and are looking at improving the roof insulation. We hope to undertake works within 2022.

A new family moved into the residential flat in the Red Café premises in January and is now very settled there having had a new baby in the course of the year!

The Shared Plate has continued to use the café space downstairs, adapting their business to work around the changing covid regulations. They have re-started their monthly Chop and Chat sessions and are seeking to engage further with the community through other group events.

We replaced both the flat and the café boilers over the course of the year and are currently looking at other refurbishment needs to ensure our asset is well maintained.

Concluding Remarks

As we look to 2022, we are aware that although living through this pandemic has been challenging, there have been many positive aspects and opportunities to learn new ways of doing church. It is likely that the shape of Linden Church and the work of Red Community Project will be altered in the longer term; for example, we anticipate that our linked on-line and in-person Sunday morning meetings will continue for some time enabling us to reach a wider community.

We hope we will be able to continue to play an active part in rebuilding and supporting our local community over the coming year, and consolidating the project work we do.

The trustees declare that they have approved the trustees' report above.



Signed:
Paul Flynn (Chair)
On behalf of the Board of Trustees

Date: 12/03/2022

Independent Examiner's Report to the Trustees of Linden Church Trust

I report on the accounts for the year ended 31 December 2021, which are set out on pages 8 to 16.

Responsibilities and basis of report

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

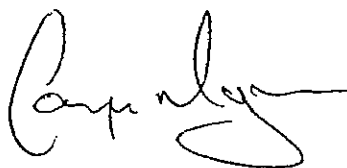
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting 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.
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Date: 18th July 2022.

Statement of Financial Activities

for year ending 31 December 2021

	<i>Note</i>	Unrestricted Funds	Restricted Funds	Total Funds	<i>last year</i>
INCOMING RESOURCES					
Voluntary Income	3				
General donations and tax		101282	44387	145670	163768
General grants and other income		780		780	1060
Donations from various activities		260	1167	1427	1643
Activities for generating funds					
Café sales		38	376	414	1123
Investment Income					
Bank Interest Received		60		60	163
Incoming resources from Charitable Activities					
Towards special projects		1790	19894	21684	19409
Towards running costs		2160		2160	0
Rental of hall/rooms		13827		13827	8859
Rental towards costs of flats		12300		12300	4500
Grants towards provision of charitable activities			123577	123577	132944
TOTAL INCOMING RESOURCES		132498	189402	321900	333470
RESOURCES EXPENDED					
Costs of generating voluntary income					
Hospitality		164		164	161
Administration		307		307	301
Fundraising Trading Costs					
Cost of stock		46	343	389	493
Cost of café resources		114	500	614	2221
Investment Management Costs					
Bank charges		98	17	115	100
Expenditure on Charitable Activities					
Hospitality			20	20	309
Support Costs	4	3582	9693	13275	19328
Administration		1332		1332	1306
Staff Wages, Salaries and Associated Costs	6,7	56220	113002	169222	168809
Gifts and Grants		9480	590	10070	10102
Project Resources		382	12822	13203	2877
Rent, Rates, Light & Heat		8970	8052	17022	15525
Mission trips		0		0	0
Governance Costs					
Admin for trustee meetings & accounts work		9992		9992	9797
Support Costs		700		700	700
Trustee Expenses	5	0		0	0
Insurance		2773	3664	6437	6325
Mortgage Interest		702		702	1533
Building redevelopment costs			21899	21899	957
Depreciation		9500		9500	9500
Subscriptions, Licences & Fees		3690	1931	5621	5395
Cleaning and Building Maintenance		15468		15468	10933
Security, Health and Safety		1870		1870	2286
Independent examination		1420		1420	516
TOTAL RESOURCES EXPENDED		126810	172532	299342	269475
NET INCOMING RESOURCES Before transfers		5687	16870	22558	63995
MOVEMENTS IN FUNDS					
Transfers between funds		0	0	0	0
Gains/Losses on Revaluation of Fixed Assets					
Other recognised gains/ losses		0			
NET MOVEMENT IN FUNDS		5687	16870	22558	63995
TOTAL FUNDS BROUGHT FORWARD		516931	157437	674368	610373
TOTAL FUNDS CARRIED FORWARD		522618	174308	696926	674368

Balance Sheet

for year ending 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds	last year
FIXED ASSETS	9				
Tangible Assets		617522		617522	627384
CURRENT ASSETS	10.1				
Stock and work in progress		0		0	0
Debtors & Prepayments		17395		17395	14042
(Short term) investments				0	0
Bank & Cash		-40286	174308	134021	121379
		-22891	174308	151417	135421
CURRENT LIABILITIES					
Creditors (due within one year) & Accruals	11.1	23621		23621	28967
		23621	0	23621	28967
NET CURRENT ASSETS		-46512	174308	127796	106454
TOTAL ASSETS LESS CURRENT LIABILITIES		571010	174308	745317	733838
Debtors due after one year	10.2	0		0	0
Creditors due after one year	11.2	48392		48392	59471
Provisions for Liabilities & Charges		0		0	0
TOTAL NET ASSETS		522618	174308	696926	674368

FUNDS OF THE CHARITY	14				
Unrestricted Funds		472618		472618	466932
Working Reserve		50000		50000	50000
Designated funds				0	0
Restricted Income Funds			174308	174308	157436
TOTAL FUNDS		522618	174308	696926	674368

The financial statements were approved by the Board of Trustees on 12/03/2022 and were signed on its behalf by:



Signed:

Paul Flynn (Chair)

Notes to the Financial Statements**1. Basis of preparation****1.1. Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosure paragraph 33.7.

1.2. Change in Basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3. Changes to previous Accounts

No changes have been made to accounts for the previous years.

2. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

2.1 Incoming resources

Recognition of incoming resources – Incoming resources are included in the statement of financial Activities (SoFA) when:

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

Incoming resources with related expenditure – Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources & related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. Linden Church Trust is extremely grateful for the generous support of the many regular donors and of course the grant makers listed in Note 12.

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.

Contractual income and performance related grants – This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind – Gifts in kind are accounted for at a reasonable estimate of their value to the charity or amount actually realised. There were none in 2021.

Gifts in kind for sale or distribution are included in accounts as gifts only when sold or distributed by the charity. There were none in 2021.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. There were none in 2021.

Donated services and facilities – These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. There were none in 2021.

Volunteer help – The value of any voluntary help received is not quantified so not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and Liabilities

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

Governance costs – Governance includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions – Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions – These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs – Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity – Expenditure is capitalised if the asset has a useful life of more than 1 year and its cost exceeds £500, with the exception of items purchased with funding given specifically for the asset purchase; if funding is received for specific items, irrespective of the value, these will not be capitalised.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, on a straight-line basis as follows:

Office Furniture, fixtures and fittings	25%
IT (PA, computer and film) equipment	33.3%

Property value – A residual value of £100,000 is assumed for the West Cross property and £200,000 for the Mumbles property.

Stocks and work in progress – These are valued at the lower of cost and market value.

3. Analysis of Incoming Resources – Voluntary Income

Donations income consists of regular giving by church members in tithes and offerings, plus "one off" gifts or donations. Where these gifts are given for a specific purpose or project they are held in a restricted fund. This includes gifts received under the gift aid scheme.

4. Analysis of Resources Expended – Support Costs

Support Costs are as follows:

	THIS YEAR				LAST YEAR
	Unrestricted Funds - charitable activity	Governance costs	Restricted Funds	TOTAL	TOTAL
Stationery and postage	181	400	1884	2465	5298
Telephone and Internet	958	300	50	1308	1752
Speakers and Volunteer Expenses	210		284	494	218
Other resources/ books small equipment	2321		3940	6261	5752
Courses and training	500		1309	1809	1231
Travel expenses	32		726	758	4936
Advertising	-620		1500	880	842
	£3,582	£700	£9,693	£13,975	£20,028

5. Trustee Expenses

There were no expenses reimbursed to trustees during the year.

6. Staff Expenditure**6.1 Staff Costs**

	This Year	Last Year
Gross Wages, salaries and benefits in kind	131256	142934
Employer's National Insurance costs	8307	8274
Pension Costs	4962	4713
	144525	155921

6.2 Number of full time employees (or equivalent) employees

Area of employment	This Year	Last Year
Fundraising	0.13	0.13
Charitable Activities	3.89	4.71
Governance	0.69	0.69
	4.71	5.53

No member of staff receives a salary of more than £60,000.

7. Pensions

Under the Trust's standard terms of employment, staff may opt out of the employer's pension scheme and request employer's contributions into an alternative private pension scheme.

	This Year	Last Year
The costs of the scheme to the charity for the year	4962	4713
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end	1630	1132

8. Grant making

All grants awarded during the year that exceeding £1000 are listed individually below.

Purpose for which grants made	Grants to institutions	Grants to individuals
Zambia - Mutende project (via Care of Zambia)	£5850	
Support for M & J Horton		£1370
Smaller gifts in line with charitable purpose	£2050	£800
	£7900	£2170
	£10070	

9. Fixed Assets

	Freehold Land and Buildings	Fixtures Fittings and Equipment	IT Equipment	TOTAL
Cost or valuation				
Opening Balance Cost	£775,000	£36,287	£11,343	£822,629
Additions in Year			£1,430	£1,430
Revaluations				
Disposals in Year				
Closing Balance at Cost	£775,000	£36,287	£12,773	£824,059
Accumulated depreciation and impairment provisions				
Opening Accumulated Depreciation	£152,000	£36,287	£6,959	£195,245
Depreciation charge for year	£9,500		£1,792	£11,292
Revaluations				
Released on Disposal				
Closing Accumulated Depreciation	£161,500	£36,287	£8,751	£206,538
Closing Net Book Value	£613,500	£0	£4,022	£617,522

Assets were purchased in the year that were fully grant funded and therefore have not been capitalised in accordance with note 2.3.

No assets have been re-valued during the year.

The trust also holds insured assets which have been purchased outright or fully depreciated and written off due to the age of the asset. The total value of fixtures & fittings insured (including those shown above) is £150,537.

10. Debtors and prepayments

10.1 Amounts falling due within 1 year are as follows:

	This Year	Last Year
Trade debtors	£12,340	£5,745
Amounts from subsidiary and associated undertakings		
Other debtors	£5,080	£7,424
Prepayments and accrued income	-£24	£873
	£17,395	£14,042

10.2 There were no debtors falling due after 1 year.

11. Creditors and Accruals

11.1 Amounts falling due within 1 year are as follows:

	This Year	Last Year
Loan and overdrafts (see note 11.3)	£11,706	£11,559
Trade creditors	£0	£0
Other creditors	£2,187	£9,924
Accruals and deferred income	£9,728	£7,484
	£23,621	£28,967

11.2 Amounts falling due after 1 year are as follows:

	This Year	Last Year
Loan and overdrafts (see note 11.3)	£48,392	£59,471
	£48,392	£59,471

11.3 Security over Assets

In 2008 all loans were repaid by re-mortgaging with RBS for £185000. The overdraft was also discontinued. Interest is paid on this loan.

Amount outstanding year end 2021:	£60,098
Payments due in 2022:	£11,706
Due longer term:	£48,392
Term Left	5 Years

12. Transactions with related Parties**12.1 Remuneration and benefits**

The following amounts were paid to trustees as salary as permitted in the Trust Deed:

Name	This Year	Last Year
Christopher Matthews	£15,706	£22,882
Kristina Williams	£19,489	£17,753
Tracy Ingham	£16,245	£15,745

All amounts were paid under the PAYE system and are shown as Gross pay figures.

13. Analysis of Funds

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
Unrestricted Funds:					
Main fund	469076	103072	-95529	-5196	472203
WCVA VSRF grant		780			
Mission Trips	-155	0	0		-155
Buildings - Linden, Red & Flats	0	28287	-27219		1068
Red Events	0	0	0		0
Youth & Children's work (incl schools work & P&T)	-1493	358	-4061	5196	0
EOTAS	-495	0	0		-495
Prision Work	0	0	0		0
Total Unrestricted	466931	132497	-126810	0	472618

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
Designated & Restricted funds:					
Red Youth Work					
WCVA VSRF grant	3800	2085			
VSEF Swansea Council		520			
Mumbles Community Council		5000			
WG Youth Support		4440			
Youth café sales & other income	2203	376	-7364		
	6003	12421	-7364	0	11061
Spotlight					
Heritage Lottery	0	0	0		
	0	0	0	0	0
Red Media (incl Down to Earth)					
National Lottery Awards for All	8500				
D2E (Invoiced)	450	2350	-2350		
Other income	6576	1706	-8974		
	15526	4056	-11324	0	8258
Holiday Playscheme					
SCC CYP Fund	375	2900	-3275		
	375	2900	-3275	0	0
Musical Memories - West Cross					
ICF		22247	-22247		
Heritage Lottery	5700		-5700		
WCVA VSRF grant		6355	-6355		
VSEF Swansea Council		143	-143		
Forget-Me-Not		960	-960		
Admiral		1550	-1550		
Utley/ Paul & Nik Harvey Foundation		13500	-10125		
Welsh Government (covid bonus payment)		1710	-1710		
General donations	30674	4777	-6008		
	36374	51242	-54798	0	32817

13. Analysis of Funds (continued)

Foodbank					
RCF (Invoiced)		15288	-15288		
Admiral		500	-500		
General donations & other income	27340	15693	-6774		
	27340	31481	-22562	0	36259
COVID19 Emergency Kitchen					
General donations & other income	6357	0	-5450		
	6357	0	-5450	0	907
Bloom					
General donations	6543	1286	-4408		
	6543	1286	-4408	0	3421
Translition					
Lancaster Foundation	150		-150		
Didymus CIO	12567		-4860		
The Britland Charitable Trust		500			
The Leigh Trust		2000			
29th May 1961 Charitable Trust		2000			
General donations	39373	8199	-9101		
	52090	12699	-14111	0	50678
Presence					
Lancaster Foundation	6081	37244	-32591		
General donations & other income		1650	-1650		
	6081	38894	-34241	0	10733
Building Re-development					
People's Postcode Lottery		19924			
General donations & other income	748	14500	-14999		
	748	34424	-14999	0	20173
Total Restricted & Designated	157437	189402	-172532	0	174308
Working Reserve	50000				50000
Total for all Funds	674368	321900	-299342	0	696926

14. Additional Disclosures

As allowed in the Charity SORP some incoming resources & special offerings received in the year, with the knowledge of the beneficiary, were not included in the turnover as the Trust acted only as an intermediary agent & had no responsibility for their ultimate application. In this way, the following collections were made:

- £2,716.95 was collected on behalf of the Mutende (Zambia) Project
- £2,900 was collected for Tearfund's Afghanistan Appeal
- £1,225 was collected for The Bridge Trust's India support fund