



Linden Church Trust

Annual Accounts

For the period 1st January to 31st December 2022

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
Andy Hunter
Chris Bidder
Mandy Bayton

Trustees: Paul Flynn (Chair)
Chris Matthews
Tim Brown
Kristina Williams
Rachel Percival
Tracy Ingham (Finance Manager)
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.

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.

Management and Personnel

Throughout 2022, Linden Trustees have continued to meet bi-monthly to review the work of the charity, its policies and procedures and oversee the day to day running of the trust. The church Leadership Team met separately from this, gathering weekly to pray and discuss and plan for the life of the church. Along with suggestions from the church community the leaders team decide to whom donations & tithe gifts are given. They also have a wider group of people who come to leaders meetings to offer specialist input and support which we are very appreciative of.

Chris Matthews has continued in his Trust wide role working two days a week, increasingly sharing aspects of the role with Helen Hunter and from September 2022 Rachelle Bright along with the wider leaders team. Helen Hunter and Kristina Williams Co-Direct the overall management of Red Community Project and the Trust as well as managing and delivering, respectively, the Musical Memories Choir and Foodbank projects. A wide range of other youth and community work has been delivered this year by Dan Evans and Rachel Matthews, supported by Will Wilkinson and sessional workers. Tracy Ingham worked in her role of Financial Manager and Administrator throughout the year with additional support from Carol Pople Baker when she reduced her hours in October.

Tracy stepped down from her role organising children's work and play projects in October. Kate McKensie took on organising Sunday morning children activities and Helen Hunter took on Parent and Toddlers, holiday play schemes and parenting workshops. Mike Holmes undertook carpentry for improving the Linden building and enabling foodbank to move up to our West Cross building and Ron Bayton started work maintaining both our buildings and gardens in October 2022. We are indebted to an amazing group of over 50 volunteers who enable Linden Church Trust and Red Community Project to do so much in our local community and further the aims of the Trust in so many ways.

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:

Swansea County Council - Warm Spaces Fund and Direct Food Support Fund – Warm Spaces additional hours, fresh fruit and veg delivery and bin collection.
Household Support Fund - Wheeled food storage cages for foodbank
Summer of Fun Fund - Summer youth activities for teenagers.
Mumbles Community Council - Support - Youth Club and holiday play schemes
Welsh Government Youth Support Fund - Youth Club workshops.
Heritage Lottery - Spotlight film course
West Glamorgan Integrated Care Fund - Musical Memories Choir
Regional Integration Fund - Linden Wellbeing Hub activities including our weekly community brunch, monthly community meal, additional workshops in youth club, schools wellbeing lessons, holiday play schemes, parenting workshops.
Swansea Bay University Health Board - parenting workshops and wellbeing workshops in youth club
Sancta Maria Hospital - Musical Memories Choir
Lancaster Foundation - Presence Project
Didymus CIO - Transition transferred to other project with agreement
The Britland Charitable Trust - Transition transferred to other project with agreement
The Leigh Trust - Transition transferred to other project with agreement
29th May 1961 Charitable Trust - Transition transferred to other project with agreement
Wesleyan Foundation - Transition transferred to other project with agreement
Mecers Company - Musical Memories Choir
Swansea Youth Bank for wellbeing resources.
Swansea Period Dignity Fund - washable period underwear.
WCVA Covid Recovery Fund - initial pilot for lessons in primary schools for covid recovery and wellbeing

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

Sustainability

During 2022 Linden Church Trust continued to work with Renew Wales which enabled us to benefit from free expert advice to inform our choices around sustainability and reducing our carbon footprint as a Trust. We had Post Code Lottery funding to enable us to upgrade an old boiler and heating system to reduce our gas use. Installation of sustainable wood double glazed windows in the main hall and upstairs rooms and installation of insulation in our large roof space to improve insulation. This work was all completed through 2022 and has made a positive difference to our carbon footprint. We were also awarded our bronze Eco church award during 2022, our aims for progressing to silver include the following;

1. Explore the potential for installing renewables esp. solar panels
2. Explore the potential/need for installing EV charge points and investing in a community EV
3. Improve the grounds for biodiversity, particularly pollinators, e.g. by planting wildflower and fruit trees, installing wildlife homes
4. Make progress with the EcoChurch scheme and apply for Silver Award

Activities of Linden Church and Red Community Project

These both come under the umbrella of Linden Church Trust. The work of Linden and RCP includes a whole host of outwardly facing community development projects based out of our buildings in Mumbles, West Cross and some are also delivered across the wider city.

As a faith community we aim to be both inwardly and outwardly focused, creating inclusive spaces where we nurture, disciple and care for each other, where people can grow in faith, and play our part in building stronger communities in Swansea and beyond. This is expressed in a number of ways including weekly Sunday meetings for worship, prayer, learning and connection. During the week a number of smaller house groups meet as well as a varied range of shorter-term groups such as book clubs, study groups, prayer groups, and opportunities to explore faith together.

Last year's annual report concluded with the statement "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.' It is so encouraging to be looking back on 2022 and appreciate just how much we were able to do just that. We have seen the re-establishment of many of our core projects, and many new projects coming to life during 2022. Highlights of the year include seeing a new youth club established in West Cross, sustainable improvements to our building and celebration events aplenty. 2022 has also seen our communities face the consequences of a national cost of living crisis and we are pleased to have been able to partner with other organisations and amazing volunteers to respond and be part of enabling people to live as well as possible through these challenging times.

Buildings Linden Church Trust owns and runs two buildings in West Cross and Mumbles.

Red Community Project - 644-646 Mumbles Road, Mumbles, SA3 4EA

646-644 Mumbles Road has been home to Red Community Project since 2001. From March 2020 The Shared Plate; a Community Interest Company using 'fine food for good' rented the ground floor (awful timing to be launching a cafe and restaurant!) Throughout 2022 they worked hard to survive the combined effects of quiet seasons and covid restrictions on hospitality businesses. In spring The Shared Plate re launched with Chop and Chat, Creative Workshops, Chatty Cafe, Parents Cafe, Fine Dining Fridays and Sunday Roasts. Sadly in September 2022 they decided to stop renting our space and running a restaurant. The good news of this was that it released Niaomh to have a baby and enjoy her maternity leave and their community projects have continued.

During 2022 Red was a base for Baby Love beach baby classes, the kitchen was used each week for cooking class for pupils from a Pupil Referral Unit and hired by The Shared Plate for their monthly Chop and Chat Community evenings.

Foodbank was also based from this building throughout the year and processed the high turnover of food thanks to an amazing team of volunteers. There is a fuller report about Foodbank's work during 2022 below.

We have two flats as part of 646 and 644 Mumbles Road one of which is home to Kate, Harry, Theo and Rosa, Harry's is a music producer and rents an additional small room as his studio.

Red is also home to the Presence Project run by Andy Hunter who rents the smaller flat as studio space. Presence has continued to deliver a monthly reflection into the free app during 2022. A highlight of 2022 for Presence was the release of a project 'The Prayer' inspired by The Lords Prayer. The first single was released in May with the album released in July. A huge amount of work, prayer and creativity from a whole host of people went into this project and has resulted in some beautiful films, music & spoken word. During 2022 monthly subscriptions to the app increased to over 15.5 thousand users. Presence also had devotional plans in the YouVersion app with 40 thousand subscriptions.

3 Talks take place in our Mumbles Building and started again in Feb 2022 after stopping due to COVID. The project is run by volunteers and aims to provide a great night for the local community to enjoy an affordable meal out, meet friends old and new and have the opportunity to gain a window into the lives of three different speakers. Throughout 2022 we have had a huge range of talks which have uplifted, challenged and inspired us on topics including ADHD, drumming, getting involved in local politics, the art of breathing, music through time, mental health, connecting with the sound track to our lives, how change happens, doodling, what not to say to a person with a disability, creative writing, sea swimming, cooking on an open fire, living with dyslexia and much more!



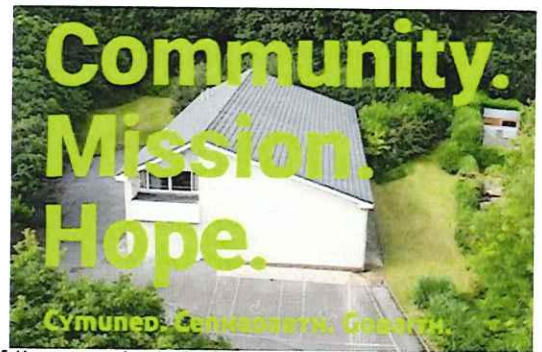
Linden Christian Centre, Elm Grove Road, West Cross SA3 5LD

It has been wonderful this year to see Linden Christian Centre in West Cross go from empty to bursting at the seams over the course of 2022. Thanks to 18-month funding from the Regional Integration Fund organised by Welsh Government and the West Glamorgan Partnership, the Trust has been able to consolidate and develop our projects in West Cross. We have become a Wellbeing Hub for the community, offering a range of activities, groups and points of connection for people at all ages and stages of life.

This includes Parent and Toddlers, Parenting Workshops, Holiday Play, Youth Club, Erupt, Wednesday Warm Brunch, Community Meals and Musical Memories Choir. You will see more about each of these projects below and how they have developed over the year. In addition to this the hall is hired by a number of external groups that are also supporting the community with activities and groups. We have been able to invest in the sustainability and maintenance of our West Cross building thanks to funding from the Post Code Lottery, this has transformed the space in providing more sustainable insulation and heating.

With both buildings needing to run well we were pleased to have the support and skills of Mike Holmes and Ron Bayton helping to maintain and improve both spaces.

A challenge during the winter of 2022 for both the community we serve, and our own finances was the significant increase in energy prices and mortgage rates- thanks to Swansea Council Warm Spaces Fund for contributing to our energy bills and providing funding so we could offer more warm space groups to the community.



Project Reports



2022 Started with a pause, due to high levels of COVID19 in the community. We initially started a few informal social groups and as soon as restrictions allowed resumed our choir sessions in both West Cross and Manselton. We produced hundreds of songbooks, dvd's and cd's to give to people with dementia living in the community and care homes so that music can be enjoyed during the week. In addition to meeting in person we recognised not everyone was ready or able to return. Thanks to our funding from the Regional Integration Fund and Mercers we were able to employ a team member to film, record and livestream our Friday morning choir so that it can be enjoyed whenever suits people at home or in care homes.

The numbers of people coming to the in person choir meetings started slowly but have reached near our pre covid numbers by the end of 2022. We took the opportunity to celebrate at every opportunity including big birthdays, the Jubilee and a fantastic Christmas Tea dance in partnership with the National Waterfront Museum Swansea. Musical Memories Choir is full of joy and a privilege to run.



Community Meals



We were unable to offer community meals at the beginning of the year but resumed in the spring. Goluedy; The Community Fridge were able to partner with us again during the year, distributing supermarket surplus fruit and vegetables to people in the community. The meals are a wonderful, stigma free way for local people to come together and then if needed be signposted to other sources of support. They are regularly attended by our local housing officer, PCSO's, Local area Co-ordinator, Social Prescribers, Pension Credits advisor. We look forward to continuing this project into the year ahead.

Warm Wednesday Brunch

Autumn 2022 saw the launch of a new project aimed at supporting people during the cost of living crisis over winter and also to bring people together in the West Cross Community. Our local community councillors hold their weekly surgery during this group and it is also attended regularly by housing officer, participation officer and police regularly attending which is turning it into a 'help hub' as one of the PCSOs called us!

Breakfast club dishes up dose of wellness to socially isolated

Rhys Gregory @ June 22, 2022



Pictured: Dan Evans, Barbara Matthews and Rachel Matthews of Red Community Project



Red Media is a project designed to use film making and photography as a vehicle for engaging with young people and giving them a voice alongside supporting schools, voluntary organisations and community projects to tell the story of what they do.

During 2022 we worked with a wide variety of groups and organisations including Down to Earth, 4 The Region, Bishopston School, Terrace Road Primary School, Activity Wales, and Burry Port PRU. Highlights included a project called Ancient Power where Dan worked with a Yr 7 class to help create films with the pupils to decide who's rule they would prefer to live under - Cleopatra or Julius Caesar? The project was a great success and has achieved recognition from Welsh Government. The Gower Field to Fork Project was a really exciting partnership between 4theRegion, Bishopston Comprehensive School, Castell Howell, Swansea Council and local farms across Gower; aimed at getting local farmers to solely provide the ingredients for school dinners at Bishopston Comprehensive School. As part of the project Red Media were tasked with telling the story of the project through film and photos.

The Getting Around Swansea Project was a Community - Led Transport project in collaboration with 4theRegion, Swansea Council, SCVS and Swansea Environment Forum. Red Media created a film explaining the project including interviews with participants and beneficiaries.



Spotlight is a lottery funded project that launched in 2022 where we are working with 12 young people to make films telling their unique story.

launched in



We run a number of projects supporting children, young people and parents.

Parent and Toddlers

We felt it was so important to re establish this group in 2022 to enable parents who had had babies during covid lockdowns to have the opportunity for both them and their little ones to meet others and benefit from social connection. We are delighted to have had funding during the year to add in parenting workshops and hope to continue to developing this work with families in our area in 2023.



Holiday Play schemes

We were delighted to resume our holiday play schemes in 2022. During the year we ran a mixture of open access family play sessions in our West Cross building and forest school sessions for children in our local park and West Cross Woodland. 100's of children and families benefitted from these sessions during the year and were able to play, explore, learn new skills, express and create.



West Cross Youth Club

As with all our projects 2022 started with a pause during which we stayed in touch with as many young people as we could with initiatives like our online cooking classes. Dan our youth worker was in the kitchen in Linden with young people on zoom in their own kitchens all cooking up a storm and then eating together virtually!

In Spring youth club re launched with our open access evenings attended by 40-50 young people each week. We offered a range of extra workshops throughout the year including photography, a course with Rewise training and workshops in music production and computer coding, loads of different art activities, sewing, gardening, knitting, fitness, cooking and much more.



Erupt - Faith based youth and children's work

During our Sunday morning church meetings a team of volunteers are upstairs busy providing a fun environment for babies, children and young people who come each week. During the week we hold a group for young people in school years 6 and up where they can build friendships, have a fun space to relax after school and also explore the big issues and questions about faith in their lives. The group was able to resume in spring as Covid restrictions relaxed and continued on a weekly basis through the year.



Wellbeing Lessons

In spring of 2022 with funding from the WCVA Covid Recovery Fund we were able to offer free wellbeing lessons to local primary schools to support children as they adjusted to life after covid lockdowns and being back in school. Then as part of our Regional Integration Fund bid we were successful in gaining funding from October 2022 to offer lessons to our local primary schools for Year 6 pupils as they get ready to transition to Comprehensive. These lessons are based on the pillars of wellbeing and give young people the skills to improve their own wellbeing.

Red Community Project
Published by Rachel Matthews · 28 January ·

Loving our well-being lessons at local primary schools. Today in Whitestone Primary we explored what we can do to chill and relax. Looking at stress and anxiety and ways we can manage those feelings with mindfulness, breathing exercises, art and nature.





Rachel Matthews led the volunteer team during much of the year, providing food to people who had been referred by local support agencies. Two of our committed volunteers Kianoush and Indika finally received their Leave to Remain and reduced their volunteering in order to establish their lives and seek paid employment. Later in the year we began to see increasing numbers of Ukrainians needing food and also offering to get involved as volunteers. Their translation skills were vital at many foodbank sessions. Of the 8 Swansea Foodbank Centres, ours based at Red Community Project is one that sees fewer people, 580 throughout the year, but receives generous donations of food that we share around the other foodbank centres and other local groups offering food support to their community. We were well supported by churches, schools, Harvest festivals, supermarkets, businesses and community groups. Donations reduced as the year went on, a reflection of the impact of the rising cost of living for all. We received funding from the Household Support Fund and Direct Food Support Fund to buy in food stocks as well as a Period Dignity Grant. We also had funding for purchasing bus tickets that we could give to people to enable them to get home with heavy food. The Shared Plate recorded some cook along films on how to make the "Best From Your Box" of foodbank food. We also produced recipe cards that we distributed in the bags of food.



A Welfare Rights Advisor took up her post, assisting people to maximise their income. During the first 6 months, she supported 109 people to access projected annual income gains of over £400,000 per year; all money that will be spent in the local Swansea economy. We had funding approved to continue and expand the welfare rights service for the next 3 years, employing additional advisors, a support worker and to purchase a bespoke casework management system.

As part of the Trussell Trust's Together for Change plan, Kristina was part of the Changing Policy Programme Board representing foodbanks in Wales. Mandy Bayton was the keynote speaker at the Trussell Trust Roadshow in Newport, speaking about the perspective of someone needing to use the foodbank and the compassion and dignity that foodbanks can offer to people they serve.

At Christmas, we partnered with The Sharing Table, a food charity, to deliver hampers of fresh Christmas food to some of the families we have been supporting throughout the year.



At the beginning of 2022 the Transition Project; supporting women coming out of prison back to Swansea, came to an end due to the ill health of its lead project worker. We were pleased that the existing funders of the project agreed to transfer support to other aspects of the work of the Trust. The Trust are grateful for the hard work and dedication of Julie Perrins who has lead the project and for the many women in the criminal justice system we were able to support while it ran.

Risk Management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Safeguarding

We have strengthened our safeguarding team during 2022 with staff and volunteers undertaking further training. A subgroup has been in place throughout the year to consider safeguarding issues as they have arisen. We have

worked in partnership with Statutory Social Services as needed during the year and no incident has required action beyond information sharing and requesting advice.

Comments from The Chair

As we reflect on over 20 years of Red Community Project and 40 years of our centre in West Cross, we are grateful for the incredible skills, resilience and strength within the communities of which we are a part. As we look forward to 2023, we are hopeful that we will evolve and adapt in response to the needs and opportunities around us, continue to build stronger communities and live out the faith that we are inspired by.

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

A handwritten signature in black ink, appearing to be 'Paul Flynn', written over a horizontal line.

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

Date: 22/06/2023

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

I report on the accounts for the year ended 31 December 2022, which are set out on pages 13 to 22.

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: 25th August 2023.

Statement of Financial Activities

for year ending 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	last year
INCOMING RESOURCES					
Voluntary Income	3				
General donations and tax		111091	24458	135549	145670
General grants and other income		2200	0	2200	780
Donations from various activities		948	1177	2125	1427
Activities for generating funds					
Café sales		985	1255	2239	414
Investment Income					
Bank Interest Received		281	0	281	60
Incoming resources from Charitable Activities					
Towards special projects		336	33594	33930	21684
Towards running costs		1740	0	1740	2160
Rental of hall/rooms		22728	0	22728	13827
Rental towards costs of flats		11700	0	11700	12300
Grants towards provision of charitable activities			101654	101654	123577
TOTAL INCOMING RESOURCES		152009	162137	314145	321900
RESOURCES EXPENDED					
Costs of generating voluntary income					
Hospitality		665	0	665	164
Administration		339	0	339	307
Fundraising Trading Costs					
Cost of stock		116	985	1101	389
Cost of café resources		1376	1835	3210	614
Investment Management Costs					
Bank charges		107	13	119	115
Expenditure on Charitable Activities					
Hospitality			203	203	20
Support Costs	4	9304	15298	24603	13275
Administration		1468		1468	1332
Staff Wages, Salaries and Associated Costs	6,7	79028	114435	193462	169222
Gifts and Grants	8	11838	1064	12902	10070
Project Resources		622	8903	9525	13203
Rent, Rates, Light & Heat		10205	12977	23182	17022
Mission trips		923	0	923	0
Governance Costs					
Admin for trustee meetings & accounts work		11014	0	11014	9992
Support Costs	4	600	0	600	700
Trustee Expenses	5	0		0	0
Insurance		5151	1400	6551	6437
Mortgage Interest		1648		1648	702
Building redevelopment costs			24655	24655	21899
Depreciation		9500		9500	9500
Subscriptions, Licences & Fees		5740	3289	9029	5621
Cleaning and Building Maintenance		8406	36	8442	15468
Security, Health and Safety		2938	0	2938	1870
Independent examination		1056	0	1056	1420
TOTAL RESOURCES EXPENDED		162043	185092	347135	299342
NET INCOMING RESOURCES Before transfers		-10035	-22955	-32990	22558
MOVEMENTS IN FUNDS					
Transfers between funds		33155	-33155	0	0
Gains/Losses on Revaluation of Fixed Assets					
Other recognised gains/ losses		0	0	0	
NET MOVEMENT IN FUNDS		23120	-56110	-32989	22558
TOTAL FUNDS BROUGHT FORWARD		522619	174308	696926	674368
TOTAL FUNDS CARRIED FORWARD		545739	118198	663937	696926

Balance Sheet

As at 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	last year
FIXED ASSETS	9				
Tangible Assets		609223	0	609223	617522
CURRENT ASSETS	10.1				
Stock and work in progress		0	0	0	0
Debtors & Prepayments		7851	0	7851	17395
(Short term) investments		0	0	0	0
Bank & Cash		-5097	118198	113101	134021
		2754	118198	120952	151417
CURRENT LIABILITIES					
Creditors (due within one year) & Accruals	11.1	29110		29110	23621
		29110	0	29110	23621
NET CURRENT ASSETS		-26356	118198	91842	127796
TOTAL ASSETS LESS CURRENT LIABILITIES		582867	118198	701065	745317
Debtors due after one year	10.2	0	0	0	0
Creditors due after one year	11.2	37129	0	37129	48392
Provisions for Liabilities & Charges		0	0	0	0
TOTAL NET ASSETS		545738	118198	663937	696926

FUNDS OF THE CHARITY	13				
Unrestricted Funds		495738	0	495738	472618
Working Reserve		50000	0	50000	50000
Designated funds		0	0	0	0
Restricted Income Funds		0	118198	118198	174308
TOTAL FUNDS		545738	118198	663937	696926

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



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

Date: 22/06/2023

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 2022.

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 2022.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. There were none in 2022.

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 2022.

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	241	300	4536	5077	2465
Telephone and Internet	1080	300		1380	1308
Speakers and Volunteer Expenses	480		123	603	494
Other resources/ books small equipment	2710		7078	9788	6261
Courses and training	1415		824	2239	1809
Travel expenses	3379		2346	5724	758
Advertising	0		391	391	880
	£9,304	£600	£15,298	£25,203	£13,975

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	144342	131256
Employer's National Insurance costs	10785	8307
Pension Costs	5669	4962
	160795	144525

6.2 Number of full time employees (or equivalent) employees

Area of employment	This Year	Last Year
Fundraising	0.11	0.13
Charitable Activities	3.83	3.89
Governance	0.69	0.69
	4.63	4.71

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	5669	4962
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end	678	1630

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)	£6,251	
Hardship support gift to TI		£1,250
Hardship support gift to SH		£1,475
Smaller gifts in line with charitable purpose	£2,304	£1,622
	£8,555	£4,347
	£12,902	

9. Fixed Assets

	Freehold Land and Buildings	Fixtures Fittings and Equipment	IT Equipment	TOTAL
Cost or valuation				
Opening Balance Cost	£775,000	£36,287	£12,773	£824,059
Additions in Year			£3,608	£3,608
Revaluations				
Disposals in Year				
Closing Balance at Cost	£775,000	£36,287	£16,380	£827,667
Accumulated depreciation and impairment provisions				
Opening Accumulated Depreciation	£161,500	£36,287	£8,751	£206,538
Depreciation charge for year	£9,500		£2,406	£11,906
Revaluations				
Released on Disposal				
Closing Accumulated Depreciation	£171,000	£36,287	£11,157	£218,443
Closing Net Book Value	£604,000	£0	£5,223	£609,223

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 £167,119.

10. Debtors and prepayments

10.1 Amounts falling due within 1 year are as follows:

	This Year	Last Year
Trade debtors	£1,265	£12,340
Amounts from subsidiary and associated undertakings		
Other debtors	£5,531	£5,080
Prepayments and accrued income	£1,055	-£24
	£7,851	£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)	£12,615	£11,706
Trade creditors	£0	£0
Other creditors	£4,543	£2,187
Accruals and deferred income	£11,952	£9,728
	£29,110	£23,621

11.2 Amounts falling due after 1 year are as follows:

	This Year	Last Year
Loan and overdrafts (see note 11.3)	£37,129	£48,392
	£37,129	£48,392

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 2022:	£49,745
Payments due in 2023:	£12,615
Due longer term:	£37,129
Term Left	4 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	£17,410	£15,706
Kristina Williams	£21,472	£19,489
Tracy Ingham	£17,950	£16,245

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	471707	109196	-109002	23839	495739
Swansea County Council		2200	-2200		
Mission Trips	-155	2562	-2541	134	0
Buldings - Linden, Red, Flats & Peg2	1068	36168	-40561	3326	0
Red Events	0	964	-665	-299	0
Youth & Children's work (Incl schools work & P&T)	0	919	-7074	6155	0
Total Unrestricted	472619	152009	-162044	33155	495739

	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
Designated & Restricted funds:					
Red Youth Work					
WCVA VSRF grant	2085		-2085		
VSEF Swansea Council					
Mumbles Community Council/ Swansea CC	3000	3250	-6250		
WG Youth Support	3396		-3396		
The Britland Charitable Trust (from Transition)			-500	500	
The Leigh Trust (from Transition)			-2000	2000	
Youth café sales & other income	2580	1255	-4130		
	11061	4505	-18361	2500	-296
Spotlight					
Heritage Lottery	0	9953	-6362		
	0	9953	-6362	0	3591
Red Media (incl Down to Earth)					
Catalydd (for the James Project)	0				
National Lottery Awards for All	7500				
D2E (Invoiced)	0	4300	-4300		
Didymus CIO (from Transition for "This is Me")			-3000	3000	
General donations & other income	758	14006	-4535		
	8258	18306	-11835	3000	17729
Wellebing					
29th May 1961 Charitable Trust (from Transition)			-2000	2000	
Bay Cluster		6000	-2000		
General donations	0	500	-344		
	0	6500	-4344	2000	4156
Holiday Playscheme					
SCC CYP Fund		3000	-3000		
General donations	0	658	-1222	564	
	0	3658	-4222	564	0

13. Analysis of Funds (continued)

Musical Memories - West Cross					
ICF		25672	-25672		
Hertiage Lottery					
WCVa VSRF grant					
VSEF Swansea Council					
Forget-Me-Not					
Admiral					
Uitley/ Paul & Nik Harvey Foundation					
Welsh Government (covid bonus payment)					
Sancta Maria		9000	-9000		
Mercers Company		5000	-5000		
Didymus CIO (from Transition)			-4707	4707	
Wesleyan foundation (underspend from Bloom)			-2065	2065	
General donations	32817	5025	-6150		
	32817	44697	-52594	6772	31693
Foodbank					
RCF (Invoiced)		15288			
Swansea CC, incl Direct Food Support fund		2655	-2655		
General donations & other income	36259	18464	-18581		
	36259	36408	-21237	0	51430
COVID19 Emergency Kitchen					
General donations & other income	907				
	907	0	0	0	907
Community Meals					
General donations	0	415	-1535		
	0	415	-1535	0	-1120
Bloom					
Weslyan Foundation				-2065	
General donations	3421	190	-360		
	3421	190	-360	-2065	1186
Transition					
Lancaster Foundation					
Didymus CIO	7707			-7707	
The Britland Charitable Trust	500			-500	
The Leigh Trust	2000			-2000	
29th May 1961 Charitable Trust	2000			-2000	
General donations	38471		-270	-38201	
	50678	0	-270	-50408	0
Presence					
Lancaster Foundation	10733	37123	-38935		
General donations & other income		383	-383		
	10733	37506	-39318	0	8922
Building Re-development					
People's Postcode Lottery	19924		-24406		
General donations & other income	249		-249	4482	
	20173	0	-24655	4482	0
Total Restricted & Designated	174308	162137	-185091	-33155	118198
Working Reserve	50000				50000
Total for all Funds	696926	314145	-347135	0	663937

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:

- £2,238.45 was collected on behalf of the Mutende (Zambia) Project
- £2,581.00 was collected for DEC Ukraine Appeal
- £436.28 was collected for Team Seas & Team Trees campaign (Ocean Conservancy & Arbor Day Foundation)
- £713.00 was collected for Tearfund's Pakistan Appeal