

THE CHRIST CHURCH TRUST

**REPORT OF THE TRUSTEES AND
ACCOUNTS**

YEAR ENDED 31 AUGUST 2020

THE CHRIST CHURCH TRUST

Year ended 31 August 2020

Report of the Trustees

Charity Number:

1054542

Registered Office:

8 Christ Church Road
Surbiton
Surrey KT5 8JJ

Trustees:

Sue d'Albertanson – Secretary
Lynda Byford
Keith Mason
Anne O'Brien
Rev John Birchall – Chair

Structure and Governance

The Trust was established by a trust deed dated 11 March 1996 as an unincorporated body.

The Trustees are appointed from the members of the Electoral Roll of Christ Church, Surbiton Hill by invitation from the outgoing and continuing Trustees.

Trustees' meetings are held regularly and minutes of those meetings are taken as a permanent record.

Objectives and Activities

The Trust's objectives as set out in the governing document and within the main objective of the promotion of the Christian faith are:-

- a. To give practical experience and training in Christian work on a full or part-time basis.
- b. To employ members of staff in the parish of Christ Church, Surbiton Hill.
- c. To support members of Christ Church on short-term mission assignments at home or abroad.

In furtherance of those objectives, the Trust employs Assistant Ministers for service in the parish, assists with funding training of individuals for ministry purposes and owns and maintains suitable premises to assist the achievement of the staff's functions.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

THE CHRIST CHURCH TRUST

Year ended 31 August 2020

Report of the Trustees

Achievements and Performance

During the year the following individuals were employed by the Trust;

- Aneal Appadoo (Associate Minister)
- Steve Weston (Children's Pastor)
- Reuben Alexander (Youth Pastor) Left 1 June 2020
- Emma Purkess (Worship Pastor) joined November 2019

The Trust owns and maintains two residential properties, at 19 Dennen Road and 56 Britannia Road. During the year, Aneal Appadoo lived at Dennen Road, and Steve Weston at Britannia Road.

Financial review

The attached statement of accounts sets out the results for the year which, in the Trustees' opinion, are satisfactory.

Approved by the Trustees on

12th January 2021

**Sue d'Albertanson
Secretary**

THE CHRIST CHURCH TRUST
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STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 August 2020

	2020	2019
	£	£
Incoming resources (Note 3)		
Incoming resources from generated funds		
Voluntary income	142,300	107,744
Investment income	164	94
Total incoming resources	142,464	107,838
Resources expended (Notes 4-5)		
Investment management costs	21,961	42,416
Charitable activities	97,038	41,857
Governance costs	300	300
Total resources expended	119,299	84,573
Net incoming (outgoing) resources	23,165	23,265
Total funds brought forward	498,270	475,005
Total funds carried forward (Note 9)	521,435	498,270

THE CHRIST CHURCH TRUST
Charity Number : 1054542

BALANCE SHEET
At 31 August 2020

	2020	2019
	£	£
Fixed Assets		
Tangible assets (Note 6)	420,700	420,700
	420,700	420,700
Current assets		
Debtors (Note 7)	934	2,931
Cash at bank and in hand	110,019	81,789
	110,953	84,720
Creditors: amounts falling due within one year (Note 8)	10,218	7,150
Net current assets	100,735	77,570
Total assets less current liabilities		
	521,435	498,270
Creditors: amounts falling due after one year (Note 8)	-	-
Net assets	521,435	498,270
Funds of the charity		
Unrestricted funds	521,435	498,270
Total funds (Note 9)	521,435	498,270

Signed on behalf of all the trustees on

XX

XX
Chairman

THE CHRIST CHURCH TRUST
Charity Number: 1054542

ANNUAL ACCOUNTS
Year ended 31 August 2020

Notes to the accounts

Note 1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Accounting and Reporting Standard by Charities – Statement of Recommended practice (SORP 2005); appropriate accounting standards; and with the Charities Act 1993

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

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.

INCOMING RESOURCES

Recognition of incoming resources

Income resources are recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain 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 fund raising or contract income) the incoming resources and 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.

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.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Report of the Trustees.

Investment income

Investment income is recognised when receivable.

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ANNUAL ACCOUNTS
Year ended 31 August 2020

Note 2 Accounting policies (continued)

EXPENDITURE AND LIABILITIES

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

Governance costs Governance costs include 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 payable without performance conditions Grants payable 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.

ASSETS

Tangible fixed assets for use by the charity Tangible fixed assets maybe capitalised if they can be used for more than one year, and cost at least £1,000. Fixed assets are valued at cost or, if gifted, at the value to the charity on receipt.

Note 3 Analysis of incoming resources

		2020	2019
		£	£
Voluntary income	Donations	130,550	96,999
	Gift aid tax recoveries	11,750	10,745
	Total	142,300	107,744
Investment income	Rental income	-	-
	Bank deposit interest	164	94
	Total	164	94

Note 4 Analysis of resources expended

		2020	2019
		£	£
Investment management costs	Property costs 56 Britannia Road	3,049	3,727
	Property costs Wren Court	0	15,202
	Property costs 19 Dennen Road	4,907	7,660
	Property costs 2 Berrylands	14,005	15,827
	Total	21,961	42,416
Charitable activities	Staff costs	93,699	41,438
	Support costs	368	419
	Grants	2,970	0
	Total	97,038	41,857
Governance costs	Legal costs and insurance	300	300
	Total	300	300

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ANNUAL ACCOUNTS
Year ended 31 August 2020

Note 5 Paid employees

5.1 Staff costs

	2020 £	2019 £
Gross salaries and benefits in kind	83,558	33,131
Employer's national insurance costs	5,050	3,854
Pension costs	5,391	4,753
Total staff costs	93,999	41,738

5.2 Average number of full-time equivalent employees in 2020 was 3.15 (2019: 2.5).

5.3 Pension contribution

Individual pension arrangements exist for all employees.

Note 6 Tangible fixed assets

Cost

	Freehold land & buildings	Total £
Balance as at 1 September 2019 and at 31 August 2020	420,700	420,700

Note 7 Debtors and prepayments

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020 £	2019 £	2020 £	2019 £
Rent Deposit	0	2,000	-	-
Prepayments and accrued income	934	931	-	-
Total	934	2,931	-	-

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Year ended 31 August 2020

Note 8 Creditors and accruals

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Other creditors	10,218	7,150	-	-
Total	10,218	7,150	-	-

Note 9 Total funds

Unrestricted funds	2020			2019		
	General £	Property £	Total £	General £	Property £	Total £
Balance at 1 September 2019	82,463	415,807	498,270	59,198	415,807	475,005
Net surplus for the year	23,165		23,165	23,265	-	23,265
Transfer						
Balance at 31 August 2020	105,628	415,807	521,435	82,463	415,807	498,270

**Independent Examiner's Report to the Trustees of
The Christ Church Trust (Charity no 1054542)
for the year ended 31st August 2020 as set out on pages 3 to 8**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 43 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 1993 Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

17th February 2021

David Best (Chartered Accountant – FCA)
11 Broomfield Road
Surbiton
Surrey
KT5 9A2