

# THE FRIENDS OF HOLY TRINITY RAYLEIGH

England & Wales · Charity number 1069853

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1998-06-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rayleigh Parish Office  
Rectory Garth  
Rayleigh  
SS6 8BB

**Phone** 01268742151

**Email** [friends@parishofrayleigh.org.uk](mailto:friends@parishofrayleigh.org.uk)

**Website** <https://www.parishofrayleigh.org.uk/thefriendsofholytrinity>

## Activities

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**Objects:** (1) THE RESTORATION, PRESERVATION, REPAIR, MAINTENANCE, IMPROVEMENT, BEAUTIFICATION AND RECONSTRUCTION OF THE CHURCH OF HOLY TRINITY RAYLEIGH AND TO ANCILLARY CHURCH BUILDINGS. (2) TO RESTORE, PRESERVE, REPAIR, MAINTAIN, IMPROVE, BEAUTIFY AND RECONSTRUCT THE ABOVE CHURCH AS A BUILDING OF HISTORICAL IMPORTANCE OR ARCHITECTURAL VALUE IN THE EVENT OF THE CHURCH BEING MADE REDUNDANT OR OTHERWISE CEASING TO BE USED REGULARLY FOR PUBLIC WORSHIP.

**Activities:** The Activities of this charity are to raise funds for the Parochial Church Council of Rayleigh specifically for the maintenance and beautification of the fabric of the ancient church of Holy Trinity, Rayleigh.

## Classification

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- **How:** Other Charitable Activities
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** HOLY TRINITY RAYLEIGH
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,313	£129,852	-	-
2023-12-31	£123,886	£23,130	-	-
2022-12-31	£38,866	£95,381	-	-
2021-12-31	£88,334	£20,063	-	-
2020-12-31	£11,466	£18,153	-	-

## Trustees

Name	Role	Appointed
<b>JANE BROWN</b>	Chair	2013-03-25
Gordon Robert William Simmonds		2021-09-22
Ian Reginald Gale		
Rev Glen Robert Mansfield		2023-03-25

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

England & Wales - Charity number 1069853

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# Accounts

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**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity number</b>	1069853
<b>Trustees</b>	Jane Brown Ian Gale Revd Glen Mansfield Gordon Simmonds
<b>Charity Address</b>	The Parish Office Rectory Garth Rayleigh Essex SS6 8BB
<b>Independent Examiner</b>	ESW Chartered Accountants 162-168 High Street Rayleigh Essex SS6 7BS
<b>Bankers</b>	Barclays Bank Plc 63-65 High Street Rayleigh Essex SS6 7EL

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## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out in the legal and administrative information page.

#### **Structure, governance and management**

The charity is governed by a constitution adopted 24 October 1996 as amended 10 May 1998. A revised constitution is proposed at the 23<sup>rd</sup> March 2025 AGM. This would come into effect subject to approval at this AGM and subsequently by the PCC of Rayleigh (due April 7<sup>th</sup> 2025) The board of trustees is authorised by the constitution to appoint new trustees to fill vacancies arising through the resignation or death of an existing trustee.

#### **Objectives and activities**

The charity's objectives are the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction of the church of Holy Trinity Rayleigh and its ancillary church buildings. The charity also seeks to restore, preserve, repair, maintain, improve, beautify and reconstruct the above church as a building of historical importance or architectural value in the event of the church being made redundant or otherwise ceasing to be used regularly for public worship.

During the year the charity carried out fundraising activities to increase funds thus enabling a grant to be made to the church.

The trustees are mindful of the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives of the Friends of Holy Trinity as described above. Throughout the year the Friends of Holy Trinity have undertaken activities in the furtherance of its stated objectives and believes that these activities have provided public benefit to members of the congregations, members of the Friends and the wider community of Rayleigh.

#### **Financial review**

The income for the year was £29,313 (2023: £123,886) and the expenditure on the generation of voluntary income for the year was £4,353 (2023: £130) and after having paid the PCC of Rayleigh £125,500 (2023: £23,000) the balance carried forward to 2025 is £24,153 (to 2024 was £124,692). The total raised through The Friends and passed to the PCC since The Friends started in 1996 to the end of December 2024 is £859,500 (up from £734,000 at the end of 2023).

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

On behalf of the trustees

**Ian Gale**

**Trustee**

**There now follows:**

## **UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**FOR**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL  
STATEMENTS OF THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

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We report on the financial statements of The Friends of Holy Trinity, Rayleigh for the year ended 31 December 2024 as set out on pages 2 to 7.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is our responsibility to:

- a. Examine the financial statements under section 145 of the 2011 Act;
- b. To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c. To state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items of disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 connection with our examination, no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

ESW Chartered Accountants  
162-164 High Street  
Rayleigh  
Essex SS6 7BS

3 February 2025

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>				
Incoming resources from generated Funds:				
Voluntary Income	2	29,313	29,313	123,886
<b>Total incoming resources</b>		<u>29,313</u>	<u>29,313</u>	<u>123,886</u>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	3	4,353	4,353	130
Charitable activities	4	125,500	125,500	23,000
<b>Total resources expended</b>		<u>129,853</u>	<u>129,853</u>	<u>23,130</u>
<b>Net movement in Funds</b>		(100,539)	(100,539)	100,757
Fund balances brought forward		<u>124,692</u>	<u>124,692</u>	<u>23,935</u>
Fund balances carried forward		<u>24,153</u>	<u>24,153</u>	<u>124,692</u>

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	£	2024	£	£	2023	£
<u>CURRENT ASSETS</u>							
Debtors	7	-			-		
Cash at Bank & In Hand		24,153			124,692		
<u>CREDITORS FALLING DUE WITHIN 1 YEAR</u>							
None	8	-			-		
<u>NET CURRENT ASSETS</u>							
	9			<u>24,153</u>			<u>124,692</u>
<u>NET ASSETS</u>							
				<u>24,153</u>			<u>124,692</u>
<u>FUNDS</u>							
Unrestricted Income Funds	10			<u>24,153</u>			<u>124,692</u>
<u>TOTAL FUNDS</u>							
				<u>24,153</u>			<u>124,692</u>

The financial statements were approved by the trustees on 3 February 2025 and signed on their behalf by

**Ian Gale**  
**Trustee**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Fund accounting**

**Unrestricted funds**

All funds received by the charity are unrestricted funds which it may use for its purposes at its discretion. This can include the fulfilment of charitable objectives, incurring costs to generate funds and administrative support costs.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

<b>2</b>	<b>Voluntary Income</b>	Unrestricted Funds £	Total 2024 £	Total 2023 £
	Donations	28,102	28,102	122,743
	Gift Aid recovered	1,211	1,211	1,143
		<u>29,313</u>	<u>29,313</u>	<u>123,886</u>
<b>3</b>	<b>Cost of generating voluntary income</b>	Unrestricted Funds £	Total 2024 £	Total 2023 £
	Fundraising events	4,285	4,285	0
	Sundry administrative expenses	68	68	130
		<u>4,353</u>	<u>4,353</u>	<u>130</u>
<b>4</b>	<b>Charitable activities</b>	Unrestricted Funds £	Total 2024 £	Total 2023 £
	Payment to PCC of Rayleigh	125,500	125,500	23,000
<b>5</b>	<b>Employees</b>			
	No salaries or wages were paid to employees, including trustees, during this or the preceding year.			
<b>6</b>	<b>Trustees' emoluments</b>			
	No trustee received emoluments or had expenses reimbursed during the year.			
<b>7</b>	<b>Debtors</b>		2024 £	2023 £
	Other debtors		<u>-</u>	<u>-</u>
<b>8</b>	<b>Creditors: Amounts falling due within one year</b>		2024 £	2023 £
			<u>-</u>	<u>-</u>
<b>9</b>	<b>Analysis of net assets between funds</b>		Unrestricted Funds	Total Funds
	Fund balances at 31st December 2024 as represented by:			
	Current Assets		<u>24,153</u>	<u>24,153</u>

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

### **10 Unrestricted Funds**

	<b>As at 1st January 2024</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>As at 31st December 2024</b>
General Fund	124,692	29,313	129,853	24,153
	<u>124,692</u>	<u>29,313</u>	<u>129,853</u>	<u>24,153</u>

### **11 Control**

In the opinion of the trustees the charity is not controlled by another party.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	<u>2024</u>		<u>2023</u>	
	<u>INCOME</u>	<u>EXPENSES</u>	<u>INCOME</u>	<u>EXPENSES</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations - General	670	-	827	-
Donations - Lights Dedications	495	-	520	-
Members Subscriptions	2,429	-	2,364	-
Garden Trail	3,865	135	4,168	-
Christmas Tree Festival	3,566	1,074	2,921	-
Concert - In the trees	890	-	-	-
Quiz Evening	697	29	431	-
Sue Squire's Swim Pool Donations	422	-	420	-
Teddy Parachute Jump	2,401	117	-	-
Books & Second Hand Books	697	-	845	-
Michael Clarke Books	122	-	-	-
Annual General Meeting	30	-	8	-
Sponsored Fun Walk	1,441	-	951	-
Nicola Davey Exhibition	-	-	210	-
F.O.E.C Ride & Stride	600	400	318	-
Gift Aid Tax refund	1,211	-	1,143	-
Bank Interest	560	-	95	-
Postage & Stationery	-	68	-	130
Bequests	-	-	100,000	-
Foundation Day	43	13	75	-
Trinity Fair	646	15	310	-
Tower Open Day	2,224	76	1,688	-
Mushroom - True Colours	-	-	1,292	-
Coffee Mornings	4,212	464	4,076	-
Miscellaneous	44	101	13	-
PCC - use of Parish facilities	-	100	-	-
Memorial - Dave Turner	-	-	50	-
Memorial - Gordon Priest	-	-	658	-
Memorial - Rene Priest	-	-	350	-
Coach Trip	1,938	1,760	154	-
Rejoice	109	-	-	-
<b>Total Income and Expenses</b>	<u>29,313</u>	<u>4,352</u>	<u>123,886</u>	<u>130</u>
Less Expenses	<u>4,352</u>		<u>130</u>	
Net Income generated	24,962		123,756	
Payment to PCC of Rayleigh	<u>125,500</u>		<u>23,000</u>	
<b>Net surplus/(deficit) for the year</b>	<u><u>(100,538)</u></u>		<u><u>100,756</u></u>	

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

England & Wales - Charity number 1069853

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# Accounts

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**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity number</b>	1069853
<b>Trustees</b>	Jane Brown Ian Gale Revd Glen Mansfield Gordon Simmonds
<b>Charity Address</b>	The Parish Office Rectory Garth Rayleigh Essex SS6 8BB
<b>Independent Examiner</b>	ESW Chartered Accountants 162-168 High Street Rayleigh Essex SS6 7BS
<b>Bankers</b>	Barclays Bank Plc 63-65 High Street Rayleigh Essex SS6 7EL

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## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out in the legal and administrative information page.

#### **Structure, governance and management**

The charity is governed by a constitution adopted 24 October 1996 as amended 10 May 1998. The board of trustees is authorised by the constitution to appoint new trustees to fill vacancies arising through the resignation or death of an existing trustee.

#### **Objectives and activities**

The charity's objectives are the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction of the church of Holy Trinity Rayleigh and its ancillary church buildings. The charity also seeks to restore, preserve, repair, maintain, improve, beautify and reconstruct the above church as a building of historical importance or architectural value in the event of the church being made redundant or otherwise ceasing to be used regularly for public worship.

During the year the charity carried out fundraising activities to increase funds thus enabling a grant to be made to the church.

The trustees are mindful of the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives of the Friends of Holy Trinity as described above. Throughout the year the Friends of Holy Trinity have undertaken activities in the furtherance of its stated objectives and believes that these activities have provided public benefit to members of the congregations, members of the Friends and the wider community of Rayleigh.

#### **Financial review**

The income for the year was £123,886 (2022: £38,866) and the expenditure on the generation of voluntary income for the year was £130 (2022: £381) and after having paid the PCC of Rayleigh £23,000 (2022: £95,000) the balance carried forward to 2024 is £124,692 (to 2023 was £23,935). The total raised through The Friends and passed to the PCC since The Friends started in 1996 to the end of December 2023 is £734,000 (up from £711,000 at the end of 2022).

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) 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 sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

On behalf of the trustees



**Ian Gale**

**Trustee**

**There now follows:**

## **UNAUDITED FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

### **FOR**

## **THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL  
STATEMENTS OF THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

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We report on the financial statements of The Friends of Holy Trinity, Rayleigh for the year ended 31 December 2023 as set out on pages 2 to 7.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is our responsibility to:

- a. Examine the financial statements under section 145 of the 2011 Act;
- b. To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- c. To state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 connection with our examination, no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

ESW Chartered Accountants  
162-164 High Street  
Rayleigh  
Essex SS6 7BS

29 January 2024

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

<b>Incoming resources</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Incoming resources from generated Funds:				
Voluntary Income	<b>2</b>	123,886	123,886	38,866
<b>Total incoming resources</b>		<b>123,886</b>	<b>123,886</b>	<b>38,866</b>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	<b>3</b>	130	130	381
Charitable activities	<b>4</b>	23,000	23,000	95,000
<b>Total resources expended</b>		<b>23,130</b>	<b>23,130</b>	<b>95,381</b>
<b>Net movement in Funds</b>		<b>100,757</b>	<b>100,757</b>	<b>(56,515)</b>
Fund balances brought forward		<b>23,935</b>	<b>23,935</b>	<b>80,450</b>
Fund balances carried forward		<b>124,692</b>	<b>124,692</b>	<b>23,935</b>

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	£	2023	£	£	2022	£
<u>CURRENT ASSETS</u>							
Debtors	7	-			-		
Cash at Bank & In Hand		124,692			23,935		
<u>CREDITORS FALLING DUE WITHIN 1 YEAR</u>							
None	8	-			-		
<u>NET CURRENT ASSETS</u>							
	9			<u>124,692</u>			<u>23,935</u>
<u>NET ASSETS</u>							
				<u>124,692</u>			<u>23,935</u>
<u>FUNDS</u>							
Unrestricted Income Funds	10			<u>124,692</u>			<u>23,935</u>
<u>TOTAL FUNDS</u>							
				<u>124,692</u>			<u>23,935</u>

The financial statements were approved by the trustees on 29 January 2024 and signed on their behalf by

**Ian Gale**  
Trustee

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1. Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Fund accounting**

**Unrestricted funds**

All funds received by the charity are unrestricted funds which it may use for its purposes at its discretion. This can include the fulfilment of charitable objectives, incurring costs to generate funds and administrative support costs.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

<b>2</b>	<b>Voluntary Income</b>	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Donations	122,743	122,743	37,656
	Gift Aid recovered	1,143	1,143	1,210
		<u>123,886</u>	<u>123,886</u>	<u>38,866</u>
<b>3</b>	<b>Cost of generating voluntary income</b>	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Fundraising events	0	0	360
	Sundry administrative expenses	130	130	21
		<u>130</u>	<u>130</u>	<u>381</u>
<b>4</b>	<b>Charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Payment to PCC of Rayleigh	23,000	23,000	95,000
<b>5</b>	<b>Employees</b>			
	No salaries or wages were paid to employees, including trustees, during this or the preceding year.			
<b>6</b>	<b>Trustees' emoluments</b>			
	No trustee received emoluments or had expenses reimbursed during the year.			
<b>7</b>	<b>Debtors</b>		<b>2023 £</b>	<b>2022 £</b>
	Other debtors		<u>-</u>	<u>-</u>
<b>8</b>	<b>Creditors: Amounts falling due within one year</b>		<b>2023 £</b>	<b>2022 £</b>
			<u>-</u>	<u>-</u>
<b>9</b>	<b>Analysis of net assets between funds</b>		<b>Unrestricted Funds</b>	<b>Total Funds</b>
	Fund balances at 31st December 2023 as represented by:			
	Current Assets		<u>124,692</u>	<u>23,935</u>

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### 10 Unrestricted Funds

	As at 1st January 2023	Incoming resources	Outgoing resources	As at 31st December 2023
General Fund	23,935	123,886	23,130	124,692
	<u>23,935</u>	<u>123,886</u>	<u>23,130</u>	<u>124,692</u>

### 11 Control

In the opinion of the trustees the charity is not controlled by another party.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	INCOME	EXPENSES	INCOME	EXPENSES
	£	£	£	£
Donations - General	827	-	1,507	-
Donations - Lights Dedications	520	-	775	-
Members Subscriptions	2,364	-	2,584	-
Garden Trail	4,168	-	4,259	-
Christmas Cards	-	-	57	-
Christmas Tree Festival	2,921	-	1,184	-
Concert - Cantare	-	-	1,088	-
Concert - Orpheus	-	-	945	-
Quiz Evening	431	-	331	-
Sue Squire's Swim Pool Donations	420	-	538	-
Teddy Parachute Jump	-	-	3,307	-
Books & Second Hand Books	845	-	1,215	-
Annual General Meeting	8	-	19	-
Easy Fund Raising	-	-	25	-
Sponsored Virtual Walk	951	-	1,539	-
Nicola Davey Exhibition	210	-	-	-
F.O.E.C Ride & Stride	318	-	-	-
Gift Aid Tax refund	1,143	-	1,210	-
Bank Interest	95	-	2	-
Postage & Stationery	-	130	-	21
Bequests	100,000	-	13,552	-
Foundation Day	75	-	44	-
Charities Fair	-	-	1,237	-
Trinity Fair	310	-	-	-
Tower Open Day	1,688	-	-	-
Mushroom - True Colours	1,292	-	-	-
Coffee Morning	4,076	-	403	-
Games Evening	-	-	179	-
Miscellaneous	13	-	-	164
Service of Light	-	-	44	-
Nina Trippier Donation	-	-	100	-
Memorial - Betty Herbert	-	-	559	-
Memorial - Sally Hall	-	-	254	-
Memorial - Dave Turner	50	-	1,251	-
Memorial - Gordon Priest	658	-	-	-
Memorial - Rene Priest	350	-	-	-
Coach Trip	154	-	134	-
Music Man Project	-	-	527	-
Refreshments	-	-	-	72
Banner	-	-	-	124
<b>Total Income less Expenses</b>	<b>123,886</b>	<b>130</b>	<b>38,866</b>	<b>381</b>
Less Expenses	130		381	
<b>Net Income generated</b>	<b>123,757</b>		<b>38,485</b>	
Payment to PCC of Rayleigh	23,000		95,000	
<b>Net surplus/(deficit) for the year</b>	<b>100,757</b>		<b>(56,515)</b>	

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

England & Wales - Charity number 1069853

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# Accounts

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**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity number</b>	1069853	
<b>Trustees</b>	Jane Brown	Chairman
	Ian Gale	
	Gordon Simmonds	
<b>Charity Address</b>	The Parish Office	
	Rectory Garth	
	Rayleigh	
	Essex	
	SS6 8BB	
<b>Independent Examiner</b>	ESW Chartered Accountants	
	162-168 High Street	
	Rayleigh	
	Essex	
	SS6 7BS	
<b>Bankers</b>	Barclays Bank Plc	
	63-65 High Street	
	Rayleigh	
	Essex	
	SS6 7EL	

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<b>Notes to the financial statements</b>	<b>14-16</b>
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## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out in the legal and administrative information page.

#### **Structure, governance and management**

The charity is governed by a constitution adopted 24 October 1996 as amended 10 May 1998. The board of trustees is authorised by the constitution to appoint new trustees to fill vacancies arising through the resignation or death of an existing trustee.

#### **Objectives and activities**

The charity's objectives are the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction of the church of Holy Trinity Rayleigh and its ancillary church buildings. The charity also seeks to restore, preserve, repair, maintain, improve, beautify and reconstruct the above church as a building of historical importance or architectural value in the event of the church being made redundant or otherwise ceasing to be used regularly for public worship.

During the year the charity carried out fundraising activities (limited by the effect of the Covid-19 pandemic) to increase funds thus enabling a grant to be made to the church.

The trustees are mindful of the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives of the Friends of Holy Trinity as described above. Throughout the year the Friends of Holy Trinity have undertaken activities in the furtherance of its stated objectives and believes that these activities have provided public benefit to members of the congregations, members of the Friends and the wider community of Rayleigh.

#### **Financial review**

The income for the year was £38,866 (2021: £88,334) and the expenditure on the generation of voluntary income for the year was £381 (2021: £63) and after having paid the PCC of Rayleigh £95,000 (2021: £20,000) the balance carried forward to 2023 is £23,935 (to 2022 was £80,450). The total raised through The Friends and passed to the PCC since The Friends started in 1996 to the end of December 2022 is £711,000 (up from £616,000 at the end of 2021).

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

On behalf of the trustees



**Ian Gale**

**Trustee**

**There now follows:**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

**FOR**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL  
STATEMENTS OF THE FRIENDS OF HOLY TRINITY, RAYLEIGH**

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We report on the financial statements of The Friends of Holy Trinity, Rayleigh for the year ended 31 December 2022 as set out on pages 2 to 7. (pages 12-17 in this booklet)

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is our responsibility to:

- a. Examine the financial statements under section 145 of the 2011 Act;
- b. To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- c. To state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 connection with our examination, no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

ESW Chartered Accountants  
162-164 High Street  
Rayleigh  
Essex SS6 7BS

2 February 2023

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

<b>Incoming resources</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Incoming resources from generated Funds:				
Voluntary Income	<b>2</b>	38,866	38,866	88,334
<b>Total incoming resources</b>		<b>38,866</b>	<b>38,866</b>	<b>88,334</b>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	<b>3</b>	381	381	63
Charitable activities	<b>4</b>	95,000	95,000	20,000
<b>Total resources expended</b>		<b>95,381</b>	<b>95,381</b>	<b>20,063</b>
<b>Net movement in Funds</b>		<b>(56,515)</b>	<b>(56,515)</b>	<b>68,271</b>
Fund balances brought forward		80,450	80,450	12,179
Fund balances carried forward		23,935	23,935	80,450

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	£	2022	£	£	2021	£
<u>CURRENT ASSETS</u>							
Debtors	7	-			-		
Cash at Bank & In Hand		23,935			80,450		
<u>CREDITORS FALLING DUE WITHIN 1 YEAR</u>							
None	8	-			-		
<u>NET CURRENT ASSETS</u>	9			<u>23,935</u>			<u>80,450</u>
<u>NET ASSETS</u>				<u>23,935</u>			<u>80,450</u>
<u>FUNDS</u>							
Unrestricted Income Funds	10			<u>23,935</u>			<u>80,450</u>
<u>TOTAL FUNDS</u>				<u>23,935</u>			<u>80,450</u>

The financial statements were approved by the trustees on 2 February 2023, and signed on their behalf by



**Ian Gale**  
**Trustee**

**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1. Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Fund accounting**

**Unrestricted funds**

All funds received by the charity are unrestricted funds which it may use for its purposes at its discretion. This can include the fulfilment of charitable objectives, incurring costs to generate funds and administrative support costs.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

<b>2</b>	<b>Voluntary Income</b>	Unrestricted Funds £	Total 2022 £	Total 2021 £
	Donations	37,656	37,656	86,545
	Gift Aid recovered	1,210	1,210	1,789
		<u>38,866</u>	<u>38,866</u>	<u>88,334</u>
<b>3</b>	<b>Cost of generating voluntary income</b>	Unrestricted Funds £	Total 2022 £	Total 2021 £
	Fundraising events	360	360	32
	Sundry administrative expenses	21	21	31
		<u>381</u>	<u>381</u>	<u>63</u>
<b>4</b>	<b>Charitable activities</b>	Unrestricted Funds £	Total 2022 £	Total 2021 £
	Payment to PCC of Rayleigh	95,000	95,000	20,000
<b>5</b>	<b>Employees</b>			
	No salaries or wages were paid to employees, including trustees, during this or the preceding year.			
<b>6</b>	<b>Trustees' emoluments</b>			
	No trustee received emoluments or had expenses reimbursed during the year.			
<b>7</b>	<b>Debtors</b>		2022 £	2021 £
	Other debtors		<u>-</u>	<u>-</u>
<b>8</b>	<b>Creditors: Amounts falling due within one year</b>		2022 £	2021 £
			<u>-</u>	<u>-</u>
<b>9</b>	<b>Analysis of net assets between funds</b>		Unrestricted Funds	Total Funds
	Fund balances at 31st December 2022 as represented by:			
	Current Assets		<u>23,935</u>	<u>80,450</u>

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 10 Unrestricted Funds

	As at 1st January 2022	Incoming resources	Outgoing resources	As at 31st December 2022
General Fund	80,450	38,866	95,381	23,935
	<u>80,450</u>	<u>38,866</u>	<u>95,381</u>	<u>23,935</u>

### 11 Control

In the opinion of the trustees the charity is not controlled by another party.

# THE FRIENDS OF HOLY TRINITY, RAYLEIGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>2022</u>		<u>2021</u>	
	<u>INCOME</u>	<u>EXPENSES</u>	<u>INCOME</u>	<u>EXPENSES</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations - General	1,507	-	692	-
Donations - Lights Dedications	775	-	695	-
Members Subscriptions	2,584	-	2,688	-
Garden Trail	4,259	-	4,281	24
Christmas Cards	57	-	124	-
Pat Greensmith's Cards ( <i>note 2</i> )	-	-	35	-
Christmas Tree Festival	1,184	-	-	-
Concert - Cantare	1,088	-	-	-
Concert - Orpheus	945	-	-	-
Concert - LadyBird	-	-	436	-
Quiz Evening	331	-	50	-
Sue Squire's Swimming Pool Donations	538	-	654	-
Teddy Parachute Jump	3,307	-	-	-
Books & Second Hand Books	1,215	-	923	-
Annual General Meeting	19	-	-	-
Easy Fund Raising	25	-	-	-
Sponsored Virtual Walk	1,539	-	956	-
Gift Aid Tax refund	1,210	-	1,789	-
Bank Interest	2	-	-	-
Postage & Stationery	-	21	-	31
Bequests	13,552	-	75,000	-
Foundation Day	44	-	-	-
Charities Fair	1,237	-	-	-
Coffee Morning	403	-	-	-
Games Evening	179	-	-	-
Miscellaneous ( <i>note 3</i> )	-	164	11	8
Service of Light	44	-	-	-
Nina Trippier Donation ( <i>note 4</i> )	100	-	-	-
Memorial - Betty Herbert	559	-	-	-
Memorial - Sally Hall	254	-	-	-
Memorial - Dave Turner	1,251	-	-	-
Kentwell Hall	134	-	-	-
Music Man Project	527	-	-	-
Refreshments ( <i>note 5</i> )	-	72	-	-
Banner	-	124	-	-
	<u>38,866</u>	<u>381</u>	<u>88,333</u>	<u>63</u>
	<u>381</u>		<u>63</u>	
	<u>38,485</u>		<u>88,271</u>	
	<u>95,000</u>		<u>20,000</u>	
	<u>(56,515)</u>		<u>68,271</u>	

For notes see page 7

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

England & Wales - Charity number 1069853

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# Accounts

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**THE FRIENDS OF HOLY TRINITY, RAYLEIGH**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity number</b>	1069853
<b>Trustees</b>	Jane Brown Ian Gale The Revd David Oxtoby (Rector) Gordon Simmonds
	Chairman  (until July 2021) Vice Chairman (from September 2021)
<b>Charity Address</b>	The Parish Office Rectory Garth Rayleigh Essex SS6 8BB
<b>Independent Examiner</b>	ESW Chartered Accountants 162-168 High Street Rayleigh Essex SS6 7BS
<b>Bankers</b>	Barclays Bank Plc 63-65 High Street Rayleigh Essex SS6 7EL

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## **THE FRIENDS OF HOLY TRINITY RAYLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out in the legal and administrative information page.

#### **Structure, governance and management**

The charity is governed by a constitution adopted 24 October 1996 as amended 10 May 1998. The board of trustees is authorised by the constitution to appoint new trustees to fill vacancies arising through the resignation or death of an existing trustee.

#### **Objectives and activities**

The charity's objectives are the restoration, preservation, repair, maintenance, improvement, beautification and reconstruction of the church of Holy Trinity Rayleigh and its ancillary church buildings. The charity also seeks to restore, preserve, repair, maintain, improve, beautify and reconstruct the above church as a building of historical importance or architectural value in the event of the church being made redundant or otherwise ceasing to be used regularly for public worship.

During the year the charity carried out some fundraising activities (limited by the effect of the Covid-19 pandemic) to increase funds thus enabling a grant to be made to the church.

The trustees are mindful of the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives of the Friends of Holy Trinity as described above. Throughout the year the Friends of Holy Trinity have undertaken activities in the furtherance of its stated objectives and believes that these activities have provided public benefit to members of the congregations, members of the Friends and the wider community of Rayleigh.

#### **Financial review**

The income for the year was £88,334 (2020: £11,466) and the expenditure on the generation of voluntary income for the year was £63 (2020: £153) and after having paid the PCC of Rayleigh £20,000 (2020: £18,000) the balance carried forward to 2022 is £80,450 (to 2021 was £12,179). The total raised through The Friends and passed to the PCC since The Friends started in 1996 to the end of December 2021 is £616,000 (up from £606,000 at the end of 2020).

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

**THE FRIENDS OF HOLY TRINITY RAYLEIGH**

**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

On behalf of the trustees



**Ian Gale**

**Trustee**

**There now follows:**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021  
FOR  
FRIENDS OF HOLY TRINITY RAYLEIGH**

**FRIENDS OF HOLY TRINITY RAYLEIGH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL  
STATEMENTS OF FRIENDS OF HOLY TRINITY RAYLEIGH**

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We report on the financial statements of Friends of Holy Trinity Rayleigh for the year ended 31 December 2021 as set out on pages 2 to 7. (pages 12-17 in this booklet)

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is our responsibility to:

- a. Examine the financial statements under section 145 of the 2011 Act;
- b. To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c. To state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items of disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 connection with our examination, no matter has come to our attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

ESW Chartered Accountants  
162-164 High Street  
Rayleigh  
Essex SS6 7BS

9 February 2022

# FRIENDS OF HOLY TRINITY RAYLEIGH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

<b>Incoming resources</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Incoming resources from generated Funds:				
Voluntary Income	<b>2</b>	88,334	88,334	11,466
<b>Total incoming resources</b>		<b>88,334</b>	<b>88,334</b>	<b>11,466</b>
<b>Resources expended</b>				
Costs of generating funds:				
Cost of generating voluntary income	<b>3</b>	63	63	153
Charitable activities	<b>4</b>	20,000	20,000	18,000
<b>Total resources expended</b>		<b>20,063</b>	<b>20,063</b>	<b>18,153</b>
<b>Net movement in Funds</b>		<b>68,271</b>	<b>68,271</b>	<b>(6,687)</b>
Fund balances brought forward		12,179	12,179	18,866
Fund balances carried forward		80,450	80,450	12,179

# FRIENDS OF HOLY TRINITY RAYLEIGH

## BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	£	2021	£	£	2020	£
<u>CURRENT ASSETS</u>							
Debtors	7	-			-		
Cash at Bank & In Hand		80,450			12,179		
<u>CREDITORS FALLING DUE WITHIN 1 YEAR</u>							
None	8	-			-		
<u>NET CURRENT ASSETS</u>	9			<u>80,450</u>			<u>12,179</u>
<u>NET ASSETS</u>				<u>80,450</u>			<u>12,179</u>
<u>FUNDS</u>							
Unrestricted Income Funds	10			<u>80,450</u>			<u>12,179</u>
<u>TOTAL FUNDS</u>				<u>80,450</u>			<u>12,179</u>

The financial statements were approved by the trustees on 9 February 2022 and signed on their behalf by



**Ian Gale**  
**Trustee**

**FRIENDS OF HOLY TRINITY RAYLEIGH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Fund accounting**

**Unrestricted funds**

All funds received by the charity are unrestricted funds which it may use for its purposes at its discretion. This can include the fulfilment of charitable objectives, incurring costs to generate funds and administrative support costs.

# FRIENDS OF HOLY TRINITY RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

<b>2</b>	<b>Voluntary Income</b>	Unrestricted Funds £	Total 2021 £	Total 2020 £
	Donations	86,545	86,545	10,481
	Gift Aid recovered	1,789	1,789	985
		88,334	88,334	11,466
		88,334	88,334	11,466
<b>3</b>	<b>Cost of generating voluntary income</b>	Unrestricted Funds £	Total 2021 £	Total 2020 £
	Fundraising events	32	32	133
	Sundry administrative expenses	31	31	20
		63	63	153
		63	63	153
<b>4</b>	<b>Charitable activities</b>	Unrestricted Funds £	Total 2021 £	Total 2020 £
	Payment to PCC of Rayleigh	20,000	20,000	18,000
		20,000	20,000	18,000
		20,000	20,000	18,000
<b>5</b>	<b>Employees</b>			
	No salaries or wages were paid to employees, including trustees, during this or the preceding year.			
<b>6</b>	<b>Trustees' emoluments</b>			
	No trustee received emoluments or had expenses reimbursed during the year.			
<b>7</b>	<b>Debtors</b>		2021 £	2020 £
	Other debtors		-	-
			-	-
			-	-
<b>8</b>	<b>Creditors: Amounts falling due within one year</b>		2021 £	2020 £
			-	-
			-	-
			-	-
<b>9</b>	<b>Analysis of net assets between funds</b>	Unrestricted Funds	Total Funds	
	Fund balances at 31st December 2021 as represented by:			
	Current Assets		80,450	12,179
			80,450	12,179
			80,450	12,179

# FRIENDS OF HOLY TRINITY RAYLEIGH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

### 10 Unrestricted Funds

	<b>As at 1st January 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>As at 31st December 2021</b>
General Fund	12,179	88,334	20,063	80,450
	<u>12,179</u>	<u>88,334</u>	<u>20,063</u>	<u>80,450</u>

### 11 Control

In the opinion of the trustees the charity is not controlled by another party.

# THE FRIENDS OF HOLY TRINITY RAYLEIGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>2021</u>		<u>2020</u>	
	<u>INCOME</u>	<u>EXPENSES</u>	<u>INCOME</u>	<u>EXPENSES</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations - General	692	-	2,010	-
Donations - Lights Dedications	695	-	980	-
Members Subscriptions	2,688	-	3,021	-
Garden Trail	4,281	24	3,035	7
Christmas Cards	124	-	50	-
Pat Greensmith's Cards	35	-	-	-
Christmas Tree Festival	-	-	88	42
Concert - LadyBird	436	-	-	-
Quiz Sheets	50	-	-	-
Coach Outing	-	-	-	50
Sue Squire's Swim Pool Donations	654	-	522	-
Books & Second Hand Books	923	-	245	-
Sponsored Virtual Walk	956	-	-	-
Gift Aid Tax refund	1,789	-	985	-
Postage & Stationery	-	31	-	20
Bequests	75,000	-	-	-
Drop in coffee morning	-	-	47	-
Games Evening	-	-	483	25
Miscellaneous	11	8	2	10
Total Income less Expenses	<u>88,334</u>	<u>63</u>	<u>11,466</u>	<u>153</u>
Less Expenses	<u>63</u>		<u>153</u>	
Net Income generated	88,271		11,313	
Payment to PCC of Rayleigh	<u>20,000</u>		<u>18,000</u>	
Net surplus/(deficit) for the year	<u>68,271</u>		<u>(6,687)</u>	