

# TRINITY CHURCH

England & Wales - Charity number 1088013

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-08-14

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

## Contact

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**Address** 10 Bepton Close  
Midhurst  
GU29 9QR

**Phone** 07767268327

**Email** [sean.clokey@trinitychurch.tc](mailto:sean.clokey@trinitychurch.tc)

**Website** [www.trinitychurch.tc](http://www.trinitychurch.tc)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH

**Activities:** The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life. Missionary activities, at home and abroad, are actively supported.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE HAMPSHIRE / WEST SUSSEX
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£75,040	£67,678	-	-
2024-03-31	£55,396	£67,019	-	-
2023-03-31	£63,962	£64,499	-	-
2022-03-31	£62,152	£57,294	-	-
2021-03-31	£50,819	£47,831	-	-

## Trustees

Name	Role	Appointed
<b>Stuart Fraser</b>	Chair	2001-09-10
David Warren Legg		2025-03-15
GEORGE HARWOOD ANELAY		2016-01-30
Sean Clokey		2019-08-01

**TRINITY CHURCH**

England & Wales - Charity number 1088013

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# Accounts

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# ***Trinity Church***

## **Report and Financial Statements**

**For the year ended 31 March 2025**

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**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2025**

**Legal and administrative information**

**Name and Registration**

Trinity Church is registered as charity number 1088013

**Trustees at date of this Report**

Stuart Fraser  
George Anelay  
Sean Clokey

**Principal Address**

c/o 10 Bepton Close  
Midhurst  
West Sussex  
GU29 9QR

**Independent Examiner**

Naveed Imran Mughal  
Accountant

Premier Accounting and Business Services Ltd  
5th Floor  
Eastcheap  
London  
EC3M 1EU

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2025**

### **Report of the Trustees for the year ended 31 March 2025**

The Trustees are pleased to present this report together with the financial statements of Trinity Church for the year ending 31 March 2025. The report is prepared in accordance with the Constitution of the Church and the recommendations of the "Statement of Recommended Practice - Accounting and Reporting by Charities", and complies with current statutory requirements.

#### **Constitution and objectives**

Trinity Church is an evangelical free church, a member of the Fellowship of Independent Evangelical Churches, and meets each Sunday morning and evening for worship at Liphook Infants School, Liphook, Hampshire.

In accordance with the Constitution, the Trustees are the elders together with any other member of the church who has been so appointed. The deacons are responsible under the elders for administrative matters. Accounts are kept by a treasurer who is appointed by the elders. The Pastor is paid a salary and all other offices and functions are carried out by unpaid volunteers.

The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life.

Regular small group meetings take place for prayer, fellowship, study, and training. The support of missions, both within the UK and internationally, is a major focus of the work of the Church and occasionally financial assistance is given to individuals in cases of hardship.

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the Church has achieved this are provided in this report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Church should undertake.

#### **Financial Information and Future Developments**

In the year ended 31 March 2025 the Church had an excess of income over expenditure amounting to £7,362. It is not the intention of the Church to accumulate funds other than sufficient to meet its reserves policy as set out hereafter. However the Trustees are mindful of the need to restrict expenditure within the ongoing level of income. There is no planned expenditure of a capital nature in the foreseeable future. The Church holds the following funds:

**General Fund (Unrestricted):** This represents the unrestricted funds that are free to be used to further the aims and operation of the Church in accordance with the constitution. Most grants and expenses are paid from this fund. General Offerings and Gift Aid tax recovery form the main income to this fund.

**Mission Fund (Restricted):** The restricted fund is used to hold donations specifically designated for those missions (both organisations and individuals) which the church supports. The movement on the fund is shown in note 8 to the accounts and there was a nil balance at 31 March 2025.

**Pastors' Discretionary Fund (Restricted):** Grants are made from this fund at the discretion of the pastor

**Hardship Fund (Restricted):** This holds funds designated for distribution to individuals suffering particular financial hardship - some for specific recipients, and some to be used at the Deacons' discretion.

# Trinity Church

## Report and Financial Statements for the year to 31 March 2025

### Statement of Trustees' Responsibilities

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of the year. In preparing such financial statements, 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 and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 applicable law and regulations. 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.

### Risk Assessment

Risk assessments of the major risks to which the church is exposed are in place and are reviewed regularly. A Child Protection Policy for the church has been prepared with advice from Christian Safeguarding Services (CSS)

### Reserves Policy

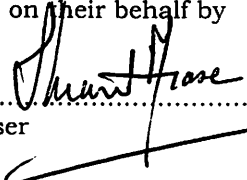
It is the policy of the Church to hold an adequate cash reserve to maintain the ongoing commitments of the Church in respect to mission and ministry expenditure. At 31 March 2025 the unrestricted general reserve amounted to £45,061 and is considered to be sufficient to meet these commitments. Additional reserves may be set aside where, in the view of the Trustees (on the advice of the Deacons), it is prudent to allow for future expenditure plans.

### Grants Policy

Grants are made to organisations and individuals in various ways. The grants to missions are made at the end of the financial year having regard to the surplus available on General Fund arising in the year. The amounts and organisations to whom grants are proposed to be made are selected by the leadership for confirmation by the congregation at an annual meeting, Grants to individuals associated with the church who are suffering hardship, may be made from time to time with the approval of the Elders. With regard to gifts restricted to a specific mission or individual, it is the policy of the Deacons to pass these sums on in full, as soon as possible.

APPROVED BY THE TRUSTEES ON.....17<sup>th</sup> November 2025.....

And signed on their behalf by

  
.....  
Stuart Fraser  
Trustee

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2025**

### **Independent Examiner's Report on the accounts for the year ended 31 March 2025**

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions 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 unusual items or disclosures in the accounts 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 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Naveed Imran Mughal  
Accountant

*Naveed*

Date: 11/11/2025

Premier Accounting and Business Services Ltd  
5th Floor  
Eastcheap  
London  
EC3M 1EU

**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2025**

**Statement of Financial Activities**

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Income from:</b>					
<b>Donations and Interest</b>					
Congregational Giving	2	62,645	0	62,645	44,637
Interest Received		777		777	786
Tax recovery on Gift Aid		11,618		11,618	9,973
<b>Total Income</b>		<b>75,040</b>	<b>0</b>	<b>75,040</b>	<b>55,396</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Mission Giving	3	4,355	0	4,355	5,572
Hardship Giving and Discretionary Fund				0	0
Church Ministries	4	535		535	622
Children/ Youth Ministry	5	0		0	0
Church Meetings	6	7,983		7,983	7,942
Pastor and Administration	7	54,805		54,805	52,882
<b>Total Expenditure</b>		<b>67,678</b>	<b>0</b>	<b>67,678</b>	<b>67,018</b>
<b>Net Income/ (Expenditure)</b>		<b>7,362</b>	<b>0</b>	<b>7,362</b>	<b>-11,622</b>
<b>Reconciliation of Funds</b>					
Balances brought forward 1 April 2024		37,699	937	38,636	50,259
<b>Balances carried forward 31 March 2025</b>		<b>45,061</b>	<b>937</b>	<b>45,998</b>	<b>38,637</b>

**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2025**

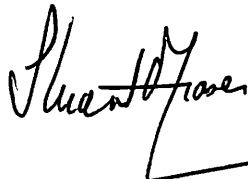
**Balance Sheet**

	2025	2024
<b>Current Assets</b>		
<b>Debtors</b>		
Debtor & Payment in Advance	1,900	1,442
Gift aid tax to be reclaimed	<u>1,685</u>	<u>1,603</u>
	<b>3,585</b>	<b>3,045</b>
<b>Cash at bank and in hand</b>		
Lloyds current account	2,777	1,561
CafCash current account	4,788	3,964
CafCash deposit account	<u>37,039</u>	<u>30,775</u>
	<b>44,604</b>	<b>36,300</b>
	<u><b>48,189</b></u>	<u><b>39,345</b></u>
<b>Liabilities</b>		
<b>Provision for liabilities and charges due within one year</b>		
Creditors	<u>2,191</u>	<u>709</u>
	<b>2,191</b>	<b>709</b>
	<u><b>45,998</b></u>	<u><b>38,636</b></u>
<b>Funds</b>		
Restricted Funds	937	937
Unrestricted Funds - General Fund	<u>45,061</u>	<u>37,699</u>
	<b>45,998</b>	<b>38,636</b>

Approved by the Trustees on  
and signed on their behalf by

*17<sup>th</sup> November 2025*

Stuart Fraser  
Trustee





**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2025**

**8 Funds**

	Unrestricted fund	-----Restricted funds-----			Total
	General fund	Mission fund	Pastors Discretionary fund	Hardship fund	
Balance at 1 April 2023	49,321	0	242	695	50,258
Income received	54,896	500	0	0	55,396
Expenditure	<u>-66,518</u>	<u>-500</u>	<u>0</u>	<u>0</u>	<u>-67,018</u>
Balance at 1 April 2024	37,699	0	242	695	38,636
Income received	75,040				75,040
Expenditure	<u>-67,678</u>				<u>-67,678</u>
Balance at 31 March 2025	<u>45,061</u>	<u>0</u>	<u>242</u>	<u>695</u>	<u>45,998</u>

**TRINITY CHURCH**

England & Wales - Charity number 1088013

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# Accounts

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***Trinity Church***  
**Report and Financial Statements**

**For the year ended 31 March 2024**

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**Legal and administrative information**

**Name and Registration**

Trinity Church is registered as charity number 1088013

**Trustees at date of this Report**

Stuart Fraser  
George Anelay  
Sean Clokey

**Principal Address**

c/o 10 Bepton Close  
Midhurst  
West Sussex  
GU29 9QR

**Independent Examiner**

Luke Simper  
Chartered Accountant  
  
Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield  
Hampshire  
GU32 3JG

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2024**

### **Report of the Trustees for the year ended 31 March 2024**

The Trustees are pleased to present this report together with the financial statements of Trinity Church for the year ending 31 March 2024. The report is prepared in accordance with the Constitution of the Church and the recommendations of the "Statement of Recommended Practice - Accounting and Reporting by Charities", and complies with current statutory requirements.

#### **Constitution and objectives**

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The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life.

Regular small group meetings take place for prayer, fellowship, study, and training. The support of missions, both within the UK and internationally, is a major focus of the work of the Church and occasionally financial assistance is given to individuals in cases of hardship.

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the Church has achieved this are provided in this report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Church should undertake.

#### **Financial Information and Future Developments**

In the year ended 31 March 2024 the Church had an excess of expenditure over income amounting to £11,623. It is not the intention of the Church to accumulate funds other than sufficient to meet its reserves policy as set out hereafter. However the Trustees are mindful of the need to restrict expenditure within the ongoing level of income. There is no planned expenditure of a capital nature in the foreseeable future. The Church holds the following funds:

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**Pastors' Discretionary Fund (Restricted):** Grants are made from this fund at the discretion of the pastor

**Hardship Fund (Restricted):** This holds funds designated for distribution to individuals suffering particular financial hardship - some for specific recipients, and some to be used at the Deacons' discretion.

# Trinity Church

## Report and Financial Statements for the year to 31 March 2024

### Statement of Trustees' Responsibilities

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of the year. In preparing such financial statements, 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 and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 applicable law and regulations. 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.

### Risk Assessment

Risk assessments of the major risks to which the church is exposed are in place and are reviewed regularly. A Child Protection Policy for the church has been prepared with advice from Christian Safeguarding Services (CSS)

### Reserves Policy

It is the policy of the Church to hold an adequate cash reserve to maintain the ongoing commitments of the Church in respect to mission and ministry expenditure. At 31 March 2024 the unrestricted general reserve amounted to £37,699 and is considered to be sufficient to meet these commitments. Additional reserves may be set aside where, in the view of the Trustees (on the advice of the Deacons), it is prudent to allow for future expenditure plans.

### Grants Policy

Grants are made to organisations and individuals in various ways. The grants to missions are made at the end of the financial year having regard to the surplus available on General Fund arising in the year. The amounts and organisations to whom grants are proposed to be made are selected by the leadership for confirmation by the congregation at an annual meeting, Grants to individuals associated with the church who are suffering hardship, may be made from time to time with the approval of the Elders. With regard to gifts restricted to a specific mission or individual, it is the policy of the Deacons to pass these sums on in full, as soon as possible.

APPROVED BY THE TRUSTEES ON.....<sup>13<sup>th</sup></sup> November 2024.....  
And signed on their behalf by

.....  
Stuart Fraser  
Trustee

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2024**

### **Independent Examiner's Report on the accounts for the year ended 31 March 2024**

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

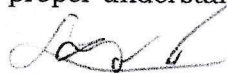
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts 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 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Luke Simper  
Chartered Accountant

Date: 01.11.24

Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield

# Trinity Church

## Report and Financial Statements for the year to 31 March 2024

### Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
<b>Donations and Interest</b>					
Congregational Giving	2	44,137	500	44,637	51,716
Interest Received		786		786	277
Tax recovery on Gift Aid		9,973		9,973	11,969
<b>Total Income</b>		<b>54,896</b>	<b>500</b>	<b>55,396</b>	<b>63,962</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Mission Giving	3	5,072	500	5,572	4,028
Hardship Giving and Discretionary Fund				0	0
Church Ministries	4	622		622	1,642
Children/ Youth Ministry	5	0		0	37
Church Meetings	6	7,942		7,942	7,881
Pastor and Administration	7	52,883		52,883	50,911
<b>Total Expenditure</b>		<b>66,519</b>	<b>500</b>	<b>67,019</b>	<b>64,499</b>
<b>Net Income/ (Expenditure)</b>		<b>-11,623</b>	<b>0</b>	<b>-11,623</b>	<b>-537</b>
<b>Reconciliation of Funds</b>					
Balances brought forward 1 April 2023		49,322	937	50,259	50,796
<b>Balances carried forward 31 March 2024</b>		<b>37,699</b>	<b>937</b>	<b>38,636</b>	<b>50,259</b>

# Trinity Church

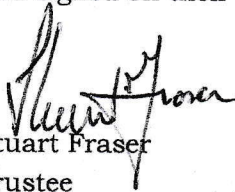
## Report and Financial Statements for the year to 31 March 2024

### Balance Sheet

	2024	2023
<b>Current Assets</b>		
<b>Debtors</b>		
Debtor & Deposit	1,442	1,442
Gift aid tax to be reclaimed	1,603	3,585
	<u>3,045</u>	<u>5,027</u>
<b>Cash at bank and in hand</b>		
Lloyds current account	1,561	7,457
CafCash current account	3,964	4,312
CafCash deposit account	30,775	34,000
	<u>36,300</u>	<u>45,769</u>
	<u><b>39,345</b></u>	<u><b>50,796</b></u>
 <b>Liabilities</b>		
<b>Provision for liabilities and charges due within one year</b>		
Creditors	709	537
	<u>709</u>	<u>537</u>
	<u><b>38,636</b></u>	<u><b>50,259</b></u>
 <b>Funds</b>		
see note 8		
Restricted Funds	937	937
Unrestricted Funds - General Fund	37,699	49,322
	<u>38,636</u>	<u>50,259</u>

Approved by the Trustees on  
and signed on their behalf by

*1<sup>st</sup> November 2024*

  
Stuart Fraser  
Trustee

# Trinity Church

## Report and Financial Statements for the year to 31 March 2024

### Notes forming part of the Financial Statements

#### Accounting Policies

##### 1.1 Basis of Preparation

The financial statements of the charity have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 14th July 2014 and with the Charities Act 2011.

##### 1.2 Equipment

Items of equipment such as computers and projectors are expensed in the year of purchase.

##### 1.3 Public benefit

Trinity Church meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### 1.4 Going concern

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
<b>2 Congregational Giving</b>				
Giving	44,137		44,137	51,716
Designated giving		500	500	
	<u>44,137</u>	<u>500</u>	<u>44,637</u>	<u>51,716</u>
<b>3 Mission Giving</b>				
Irish Church Mission	1,500		1,500	1,500
Grace Charities	1,500		1,500	1,500
Sophie Anelay	1,000	250	1,250	
Tamsin Anelay	1,000	250	1,250	
Trinity Outreach Expenses	72		72	1,028
	<u>5,072</u>	<u>500</u>	<u>5,572</u>	<u>4,028</u>

# Trinity Church

## Report and Financial Statements for the year to 31 March 2024

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
<b>4 Church Ministry</b>				
Training	337		337	693
Speakers	75		75	850
Conference Attendance	210		210	99
	622		622	1,642
<b>5 Children/Youth Ministry</b>				37
<b>6 Church Meetings</b>				
Liphook Premises	7,042		7,042	6,990
Church weekend and refreshments	612		612	655
Music Licences, website etc	142		142	133
Sundries	146		146	103
	7,942		7,942	7,881
<b>7 Pastor and Administration</b>				
Pastor's Salary, NI and Pension	33,659		33,659	31,729
Pastor's Expenses and Mileage	743		743	634
Pastor's House Rent	16,200		16,200	15,950
FIEC & Surrey Gospel Ptnship	1,200		1,200	1,250
Independent Examiner's Fee	624		624	624
Bank Charges	64		64	76
Insurance	393		393	380
CCPAS vetting				268
	52,883		52,883	50,911

The key management personnel of the charity comprise the Board of Trustees. During the year, one trustee was remunerated for his role as Church Pastor. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £33,659.

**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2024**

**8 Funds**

	Unrestricted fund	-----Restricted funds-----			Total
	General fund	Mission fund	Pastors Discretionary fund	Hardship fund	
Balance at 1 April 2022	49,859	0	242	695	50,796
Income received	63,962	0	0	0	63,962
Expenditure	<u>-64,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-64,499</u>
Balance at 1 April 2023	49,322	0	242	695	50,259
Income received	54,896	500			55,396
Expenditure	<u>-66,519</u>	<u>-500</u>			<u>-67,019</u>
Balance at 31 March 2024	<u>37,699</u>	<u>0</u>	<u>242</u>	<u>695</u>	<u>38,636</u>

# Trinity Church

## Report and Financial Statements for the year to 31 March 2024

### Schedules not forming part of accounts

#### Debtors 31-3-24

House deposit	1442
Gift aid tax reclaim	<u>1603</u>
	<u>3045</u>

#### Creditors 31-3-24

Liphook Hall hire	<u>709</u>
	<u>709</u>

**TRINITY CHURCH**

England & Wales - Charity number 1088013

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# Accounts

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***Trinity Church***  
**Report and Financial Statements**

**For the year ended 31 March 2023**

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2023**

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Independent Examiner's Report to the Trustees of Trinity Church	5
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Notes forming part of the financial statements	8-10

### **Legal and administrative information**

#### **Name and Registration**

Trinity Church is registered as charity number 1088013

#### **Trustees at date of this Report**

Stuart Fraser  
George Anelay  
Sean Clokey

#### **Principal Address**

c/o 10 Bepton Close  
Midhurst  
West Sussex  
GU29 9QR

#### **Independent Examiner**

Luke Simper  
Chartered Accountant  
  
Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield  
Hampshire  
GU32 3JG

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2023**

### **Report of the Trustees for the year ended 31 March 2023**

The Trustees are pleased to present this report together with the financial statements of Trinity Church for the year ending 31 March 2023. The report is prepared in accordance with the Constitution of the Church and the recommendations of the "Statement of Recommended Practice - Accounting and Reporting by Charities", and complies with current statutory requirements.

#### **Constitution and objectives**

Trinity Church is an evangelical free church, a member of the Fellowship of Independent Evangelical Churches, and meets each Sunday morning and evening for worship at Liphook Infants School, Liphook, Hampshire.

In accordance with the Constitution, the Trustees are the elders together with any other member of the church who has been so appointed. The deacons are responsible under the elders for administrative matters. Accounts are kept by a treasurer who is appointed by the elders. The Pastor is paid a salary and all other offices and functions are carried out by unpaid volunteers.

The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life.

Regular small group meetings take place for prayer, fellowship, study, and training. The support of missions, both within the UK and internationally, is a major focus of the work of the Church and occasionally financial assistance is given to individuals in cases of hardship.

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the Church has achieved this are provided in this report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Church should undertake.

#### **Financial Information and Future Developments**

In the year ended 31 March 2023 the Church had an excess of expenditure over income amounting to £537. It is not the intention of the Church to accumulate funds other than sufficient to meet its reserves policy as set out hereafter. However the Trustees are mindful of the need to restrict expenditure within the ongoing level of income. There is no planned expenditure of a capital nature in the foreseeable future. The Church holds the following funds:

**General Fund (Unrestricted):** This represents the unrestricted funds that are free to be used to further the aims and operation of the Church in accordance with the constitution. Most grants and expenses are paid from this fund. General Offerings and Gift Aid tax recovery form the main income to this fund.

**Mission Fund (Restricted):** The restricted fund is used to hold donations specifically designated for those missions (both organisations and individuals) which the church supports. The movement on the fund is shown in note 8 to the accounts and there was a nil balance at 31 March 2023.

**Pastors' Discretionary Fund (Restricted):** Grants are made from this fund at the discretion of the pastor

**Hardship Fund (Restricted):** This holds funds designated for distribution to individuals suffering particular financial hardship - some for specific recipients, and some to be used at the Deacons' discretion.

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2023**

### **Statement of Trustees' Responsibilities**

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of the year. In preparing such financial statements, 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 and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 applicable law and regulations. 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.

### **Risk Assessment**

Risk assessments of the major risks to which the church is exposed are in place and are reviewed regularly. A Child Protection Policy for the church has been prepared with advice from Christian Safeguarding Services (CSS)

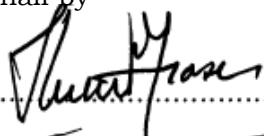
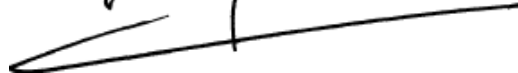
### **Reserves Policy**

It is the policy of the Church to hold an adequate cash reserve to maintain the ongoing commitments of the Church in respect to mission and ministry expenditure. At 31 March 2023 the unrestricted general reserve amounted to £49,322 and is considered to be sufficient to meet these commitments. Additional reserves may be set aside where, in the view of the Trustees (on the advice of the Deacons), it is prudent to allow for future expenditure plans.

### **Grants Policy**

Grants are made to organisations and individuals in various ways. The grants to missions are made at the end of the financial year having regard to the surplus available on General Fund arising in the year. The amounts and organisations to whom grants are proposed to be made are selected by the leadership for confirmation by the congregation at an annual meeting, Grants to individuals associated with the church who are suffering hardship, may be made from time to time with the approval of the Elders. With regard to gifts restricted to a specific mission or individual, it is the policy of the Deacons to pass these sums on in full, as soon as possible.

APPROVED BY THE TRUSTEES ON 2<sup>nd</sup> October 2023  
And signed on their behalf by

  
.....  


Stuart Fraser  
Trustee

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2023**

### **Independent Examiner's Report on the accounts for the year ended 31 March 2023**

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

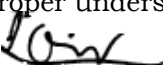
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts 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 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Luke Simper

Chartered Accountant

Date: 06.12.23

Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield

# Trinity Church

## Report and Financial Statements for the year to 31 March 2023

### Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Income from:</b>					
<b>Donations and Interest</b>					
Congregational Giving	2	51,716		51,716	50,377
Interest Received		277		277	6
Tax recovery on Gift Aid		11,969		11,969	11,769
<b>Total Income</b>		<b>63,962</b>	<b>0</b>	<b>63,962</b>	<b>62,152</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Mission Giving	3	4,028	0	4,028	3,753
Hardship Giving and Discretionary Fund				0	0
Church Ministries	4	1,642		1,642	59
Children/ Youth Ministry	5	37		37	0
Church Meetings	6	7,881		7,881	5,652
Pastor and Administration	7	50,911		50,911	47,830
<b>Total Expenditure</b>		<b>64,499</b>	<b>0</b>	<b>64,499</b>	<b>57,294</b>
<b>Net Income/ (Expenditure)</b>		<b>-537</b>	<b>0</b>	<b>-537</b>	<b>4,858</b>
<b>Reconciliation of Funds</b>					
Balances brought forward 1 April 2022		49,859	937	50,796	45,938
<b>Balances carried forward 31 March 2023</b>		<b>49,322</b>	<b>937</b>	<b>50,259</b>	<b>50,796</b>

# Trinity Church

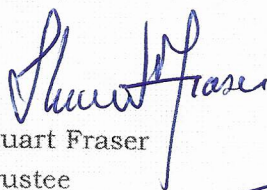
## Report and Financial Statements for the year to 31 March 2023

### Balance Sheet

	2023	2022
<b>Current Assets</b>		
<b>Debtors</b>		
Debtor & Deposit	1,442	1,442
Gift aid tax to be reclaimed	3,585	3,038
	<u>5,027</u>	<u>4,480</u>
<b>Cash at bank and in hand</b>		
Lloyds current account	7,457	4,799
CafCash current account	4,312	4,263
CafCash deposit account	34,000	37,730
	<u>45,769</u>	<u>46,792</u>
	<u><b>50,796</b></u>	<u><b>51,272</b></u>
<b>Liabilities</b>		
<b>Provision for liabilities and charges due within one year</b>		
Creditors	537	476
	<u>537</u>	<u>476</u>
	<u><b>50,259</b></u>	<u><b>50,796</b></u>
<b>Funds</b>		
Restricted Funds	937	937
Unrestricted Funds - General Fund	49,322	49,859
	<u>50,259</u>	<u>50,796</u>

Approved by the Trustees on  
and signed on their behalf by

2<sup>nd</sup> October 2023

  
Stuart Fraser  
Trustee

# Trinity Church

## Report and Financial Statements for the year to 31 March 2023

### Notes forming part of the Financial Statements

#### Accounting Policies

##### 1.1 Basis of Preparation

- 1 The financial statements of the charity have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 14th July 2014 and with the Charities Act 2011.

##### 1.2 Equipment

Items of equipment such as computers and projectors are expensed in the year of purchase.

##### 1.3 Public benefit

Trinity Church meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### 1.4 Going concern

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
<b>2 Congregational Giving</b>				
Giving	51,716		51,716	50,307
Designated giving				70
	51,716		51,716	50,377
<b>3 Mission Giving</b>				
Irish Church Mission	1,500		1,500	1,500
Grace Charities	1,500		1,500	1,500
Barnabas Fund				100
Trinity Outreach Expenses	1,028		1,028	653
	4,028		4,028	3,753

# Trinity Church

## Report and Financial Statements for the year to 31 March 2023

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
<b>4 Church Ministry</b>				
Training	693		693	
Speakers	850		850	
Conference Attendance	99		99	59
	<u>1,642</u>	<u></u>	<u>1,642</u>	<u>59</u>
<b>5 Children/Youth Ministry</b>	<u>37</u>	<u></u>	<u>37</u>	
<b>6 Church Meetings</b>				
Liphook Premises	6,990		6,990	5,559
Church weekend and refreshments	655		655	
Music Licences, website etc	133		133	165
Sundries	103		103	-72
	<u>7,881</u>	<u></u>	<u>7,881</u>	<u>5,652</u>
<b>7 Pastor and Administration</b>				
Pastors' Salary, NI and pensions	31,729		31,729	30,185
Pastor's Expenses and mileage	634		634	64
Pastor's House Rent	15,950		15,950	15,300
FIEC & Surrey Gospel Ptnship	1,250		1,250	1,103
Independent Examiner's Fee	624		624	624
Bank Charges	76		76	97
Insurance	380		380	350
CCPAS vetting	268		268	107
	<u>50,911</u>	<u></u>	<u>50,911</u>	<u>47,830</u>

The key management personnel of the charity comprise the Board of Trustees. During the year, one trustee was remunerated for his role as Church Pastor. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £31,729.

# Trinity Church

## Report and Financial Statements for the year to 31 March 2023

### 8 Funds

	Unrestricted	-----Restricted funds-----			Total
	fund				
	General	Mission	Pastors	Hardship	
	fund	fund	Discretionary	fund	
			fund		
Balance at 1 April 2021	43,957	1,044	242	695	45,938
Income received	62,082	70	0	0	62,152
Expenditure	<u>-56,180</u>	<u>-1,114</u>	<u>0</u>	<u>0</u>	<u>-57,294</u>
Balance at 1 April 2022	49,859	0	242	695	50,796
Income received	63,962	0			63,962
Expenditure	<u>-64,499</u>	<u>0</u>			<u>-64,499</u>
Balance at 31 March 2023	<u>49,322</u>	<u>0</u>	<u>242</u>	<u>695</u>	<u>50,259</u>

**TRINITY CHURCH**

England & Wales - Charity number 1088013

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# Accounts

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***Trinity Church***  
**Report and Financial Statements**

**For the year ended 31 March 2022**

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**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2022**

**Legal and administrative information**

**Name and Registration**

Trinity Church is registered as charity number 1088013

**Trustees at date of this Report**

Stuart Fraser  
George Anelay  
Sean Clokey

**Principal Address**

c/o 10 Bepton Close  
Midhurst  
West Sussex  
GU29 9QR

**Independent Examiner**

Luke Simper  
Chartered Accountant  
  
Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield  
Hampshire  
GU32 3JG

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2022**

### **Report of the Trustees for the year ended 31 March 2022**

The Trustees are pleased to present this report together with the financial statements of Trinity Church for the year ending 31 March 2022. The report is prepared in accordance with the Constitution of the Church and the recommendations of the "Statement of Recommended Practice - Accounting and Reporting by Charities", and complies with current statutory requirements.

#### **Constitution and objectives**

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In accordance with the Constitution, the Trustees are the elders together with any other member of the church who has been so appointed. The deacons are responsible under the elders for administrative matters. Accounts are kept by a treasurer who is appointed by the elders. The Pastor is paid a salary and all other offices and functions are carried out by unpaid volunteers.

The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life.

Regular small group meetings take place for prayer, fellowship, study, and training. These meetings took place on line during the Covid-19 pandemic. The support of missions, both within the UK and internationally, is a major focus of the work of the Church and occasionally financial assistance is given to individuals in cases of hardship.

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the Church has achieved this are provided in this report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Church should undertake.

#### **Financial Information and Future Developments**

In the year ended 31 March 2022 the Church had an excess of income over expenditure amounting to £4,858. It is not the intention of the Church to accumulate funds other than sufficient to meet its reserves policy as set out hereafter. However the Trustees are mindful of the need to restrict expenditure within the ongoing level of income. There is no planned expenditure of a capital nature in the foreseeable future. The Church holds the following funds:

**General Fund (Unrestricted):** This represents the unrestricted funds that are free to be used to further the aims and operation of the Church in accordance with the constitution. Most grants and expenses are paid from this fund. General Offerings and Gift Aid tax recovery form the main income to this fund.

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# Trinity Church

## Report and Financial Statements for the year to 31 March 2022

### Statement of Trustees' Responsibilities

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- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 applicable law and regulations. 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.

### Risk Assessment

Risk assessments of the major risks to which the church is exposed are in place and are reviewed regularly. A Child Protection Policy for the church has been prepared with advice from Christian Safeguarding Services (CSS)

### Reserves Policy

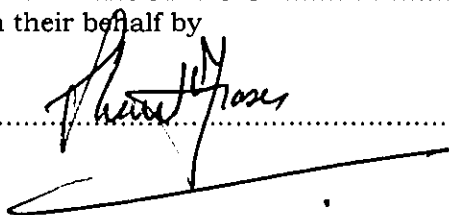
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### Grants Policy

Grants are made to organisations and individuals in various ways. The grants to missions are made at the end of the financial year having regard to the surplus available on General Fund arising in the year. The amounts and organisations to whom grants are proposed to be made are selected by the leadership for confirmation by the congregation at an annual meeting, Grants to individuals associated with the church who are suffering hardship, may be made from time to time with the approval of the Elders. With regard to gifts restricted to a specific mission or individual, it is the policy of the Deacons to pass these sums on in full, as soon as possible.

APPROVED BY THE TRUSTEES ON..... 09-09-2022.....  
And signed on their behalf by

.....  
Stuart Fraser  
Trustee



# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2022**

### **Independent Examiner's Report on the accounts for the year ended 31 March 2022**

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions 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 unusual items or disclosures in the accounts 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 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Luke Simper  
Chartered Accountant

Date: 09. 09. 2022

Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield

# Trinity Church

## Report and Financial Statements for the year to 31 March 2022

### Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Income from:</b>					
<b>Donations and Interest</b>					
Congregational Giving	2	50,307	70	50,377	41,399
Interest Received		6		6	14
Tax recovery on Gift Aid		11,769		11,769	9,406
<b>Total Income</b>		<b>62,082</b>	<b>70</b>	<b>62,152</b>	<b>50,819</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Mission Giving	3	2,639	1,114	3,753	0
Hardship Giving and Discretionary Fund				0	0
Church Ministries	4	59		59	0
Children/ Youth Ministry	5	0		0	0
Church Meetings	6	5,652		5,652	1,194
Pastor and Administration	7	47,830		47,830	46,637
<b>Total Expenditure</b>		<b>56,180</b>	<b>1,114</b>	<b>57,294</b>	<b>47,831</b>
<b>Net Income/ (Expenditure)</b>		<b>5,902</b>	<b>-1,044</b>	<b>4,858</b>	<b>2,988</b>
<b>Reconciliation of Funds</b>					
Balances brought forward 1 April 2021		43,957	1,981	45,938	42,950
<b>Balances carried forward 31 March 2022</b>		<b>49,859</b>	<b>937</b>	<b>50,796</b>	<b>45,938</b>

# Trinity Church

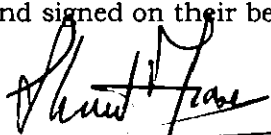
## Report and Financial Statements for the year to 31 March 2022

### Balance Sheet

	2022	2021
<b>Current Assets</b>		
<b>Debtors</b>		
Debtor & Deposit	1,442	1,442
Gift aid tax to be reclaimed	3,038	1,918
	<u>4,480</u>	<u>3,360</u>
<b>Cash at bank and in hand</b>		
Lloyds current account	4,799	4,202
CafCash current account	4,263	3,860
CafCash deposit account	37,730	34,724
	<u>46,792</u>	<u>42,786</u>
<b>Total Current Assets</b>	<u>51,272</u>	<u>46,146</u>
<b>Liabilities</b>		
<b>Provision for liabilities and charges due within one year</b>		
Creditors	476	208
	<u>476</u>	<u>208</u>
<b>Net Assets</b>	<u>50,796</u>	<u>45,938</u>
<b>Funds</b>		
see note 8		
Restricted Funds	937	1,981
Unrestricted Funds - General Fund	49,859	43,957
	<u>50,796</u>	<u>45,938</u>

Approved by the Trustees on  
and signed on their behalf by

09-09-2022

  
Stuart Fraser  
Trustee

# Trinity Church

## Report and Financial Statements for the year to 31 March 2022

### Notes forming part of the Financial Statements

#### Accounting Policies

##### 1.1 Basis of Preparation

- 1 The financial statements of the charity have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 14th July 2014 and with the Charities Act 2011.

##### 1.2 Equipment

Items of equipment such as computers and projectors are expensed in the year of purchase.

##### 1.3 Public benefit

Trinity Church meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### 1.4 Going concern

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
<b>2 Congregational Giving</b>				
Giving	50,307		50,307	41,399
Designated giving		70	70	
	50,307	70	50,377	41,399
<b>3 Mission Giving</b>				
Irish Church Mission	978	522	1,500	
Grace Charities	978	522	1,500	
Barnabas Fund	30	70	100	
Trinity Outreach Expenses	653		653	
	2,639	1,114	3,753	

# Trinity Church

## Report and Financial Statements for the year to 31 March 2022

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
<b>4 Church Ministry</b>				
Training / library material				
Conference Attendance	59		59	
	<u>59</u>		<u>59</u>	
<b>5 Children/Youth Ministry</b>				
<b>6 Church Meetings</b>				
Liphook Premises	5,559		5,559	972
Refreshments & Church Lunches				
Music Licences, website etc	165		165	154
Sundries	-72		-72	68
	<u>5,652</u>		<u>5,652</u>	<u>1,194</u>
<b>7 Pastor and Administration</b>				
Pastors' Salaries, NI and pensions	30,185		30,185	29,258
Pastor's Expenses	64		64	100
Pastor's House Rent	15,300		15,300	15,000
FIEC & Surrey Gospel Ptnship	1,103		1,103	998
Independent Examiner's Fee	624		624	660
Bank Charges	97		97	70
Insurance	350		350	345
CCPAS vetting	107		107	206
	<u>47,830</u>		<u>47,830</u>	<u>46,637</u>

The key management personnel of the charity comprise the Board of Trustees. During the year, one trustee was remunerated for his role as Church Pastor. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £30,185.

# Trinity Church

## Report and Financial Statements for the year to 31 March 2022

### 8 Funds

	Unrestricted fund	-----Restricted funds-----			Total
	General fund	Mission fund	Pastors Discretionary fund	Hardship fund	
Balance at 1 April 2020	40,969	1,044	242	695	42,950
Income received	50,819		0	0	50,819
Expenditure	<u>-47,831</u>	<u>-795</u>	<u>-160</u>	<u>0</u>	<u>-48,786</u>
Balance at 1 April 2021	43,957	1,044	242	695	45,938
Income received	62,082	70			62,152
Expenditure	<u>-56,180</u>	<u>-1,114</u>			<u>-57,294</u>
Balance at 31 March 2022	<u>49,859</u>	<u>0</u>	<u>242</u>	<u>695</u>	<u>50,796</u>

**TRINITY CHURCH**

England & Wales - Charity number 1088013

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# Accounts

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***Trinity Church***  
**Report and Financial Statements**

**For the year ended 31st March 2021**

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**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2021**

**Legal and administrative information**

**Name and Registration**

Trinity Church is registered as charity number 1088013

**Trustees at date of this Report**

Stuart Fraser  
George Anelay  
Sean Clokey

**Principal Address**

c/o 10 Bepton Close  
Midhurst  
West Sussex  
GU29 9QR

**Independent Examiner**

Luke Simper  
Chartered Accountant  
Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield  
Hampshire  
GU32 3JG

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2021**

### **Report of the Trustees for the year ended 31 March 2021**

The Trustees are pleased to present this report together with the financial statements of Trinity Church for the year ending 31 March 2021. The report is prepared in accordance with the Constitution of the Church and the recommendations of the "Statement of Recommended Practice - Accounting and Reporting by Charities", and complies with current statutory requirements.

#### **Constitution and objectives**

Trinity Church is an evangelical free church, a member of the Fellowship of Independent Evangelical Churches, and meets each Sunday morning and evening for worship at Liphook Infants School, Liphook, Hampshire. However, during the Covid-19 pandemic, services were suspended and are replaced with services on line.

In accordance with the Constitution, the Trustees are the elders together with any other member of the church who has been so appointed. The deacons are responsible under the elders for administrative and financial matters. Accounts are kept by a treasurer who is appointed by the elders. The Pastor is paid a salary and all other offices and functions are carried out by unpaid volunteers.

The purpose of the Church is solely the advancement of the Christian faith through the activities of the local church. Priority is given to the preaching and teaching of the whole of Scripture to every aspect of life.

Regular small group meetings take place for prayer, fellowship, study, training. These meetings took place on line during the Covid-19 pandemic. The support of missions, both within the UK and internationally, is a major focus of the work of the Church and occasionally financial assistance is given to individuals in cases of hardship.

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the Church has achieved this are provided in this report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Church should undertake.

#### **Financial Information and Future Developments**

In the year ended 31 March 2021 the Church had an excess of income over expenditure amounting to £2,988. It is not the intention of the Church to accumulate funds other than sufficient to meet its reserves policy as set out hereafter. However the Trustees are mindful of the need to restrict expenditure within the ongoing level of income. The Church holds the following funds:

**General Fund (Unrestricted):** This represents the unrestricted funds that are free to be used to further the aims and operation of the Church in accordance with the constitution. Most grants and expenses are paid from this fund. General Offerings and Gift Aid tax recovery form the main income to this fund.

**Mission Fund (Restricted):** The restricted fund is used to hold donations specifically designated for those missions (both organisations and individuals) which the church supports. There were no donations or disbursements during the year leaving a balance at 31 March 2021 of £1,044.

**Pastors' Discretionary Fund (Restricted):** Grants are made from this fund at the discretion of the pastor

# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

**Hardship Fund (Restricted):** This holds funds designated for distribution to individuals suffering particular financial hardship - some for specific recipients, and some to be used at the Deacons' discretion.

### Statement of Trustees' Responsibilities

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of the year. In preparing such financial statements, 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 and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 applicable law and regulations. 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.

### Risk Assessment

Risk assessments will be drawn up and are reviewed regularly. The Child Protection Policy for the church has been submitted to, and accepted by, the CCPAS.

### Reserves Policy

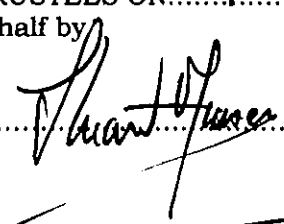

It is the policy of the Church to hold an adequate cash reserve to maintain the ongoing commitments of the Church in respect to mission and ministry expenditure. At 31 March 2021 this reserve amounted to £43,957 and is considered to be sufficient to meet these commitments. Additional reserves may be set aside where, in the view of the Trustees (on the advice of the Deacons), it is prudent to allow for future expenditure plans.

### Grants Policy

Grants are made to organisations and individuals in various ways. The grants to missions are made at the end of the financial year having regard to the surplus available on General Fund arising in the year. The amounts and organisations to whom grants are proposed to be made are selected by the leadership, Grants to individuals associated with the church who are suffering hardship, may be made from time to time with the approval of the Elders.

APPROVED BY THE TRUSTEES ON.....18<sup>th</sup> October 2021.....  
And signed on their behalf by

.....  
Stuart Fraser  
Trustee

# **Trinity Church**

## **Report and Financial Statements for the year to 31 March 2021**

### **Independent Examiner's Report on the accounts for the year ended 31 March 2021**

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

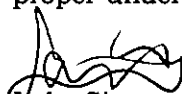
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts 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 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Luke Simper

Chartered Accountant

Date: 22.10.2021

Premier UK Business LLP  
Lyndum House  
High Street  
Petersfield

# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

### Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Income from:</b>					
<b>Donations and Interest</b>					
Congregational Giving	2	41,399	0	41,399	43,333
Interest Received		14		14	52
Tax recovery on Gift Aid		9,406		9,406	9,801
<b>Total Income</b>		<b>50,819</b>	<b>0</b>	<b>50,819</b>	<b>53,186</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Mission Giving	3	0		0	795
Hardship Giving and Discretionary Fund				0	160
Church Ministries	4	0		0	440
Children/ Youth Ministry	5	0		0	36
Church Meetings	6	1,194		1,194	5,250
Pastor and Administration	7	46,637		46,637	53,024
<b>Total Expenditure</b>		<b>47,831</b>	<b>0</b>	<b>47,831</b>	<b>59,705</b>
<b>Net Income/ (Expenditure)</b>		<b>2,988</b>	<b>0</b>	<b>2,988</b>	<b>-6,519</b>
<b>Reconciliation of Funds</b>					
Balances brought forward 1 April 2020		40,969	1,981	42,950	49,469
<b>Balances carried forward 31 March 2021</b>		<b>43,957</b>	<b>1,981</b>	<b>45,938</b>	<b>42,950</b>

# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

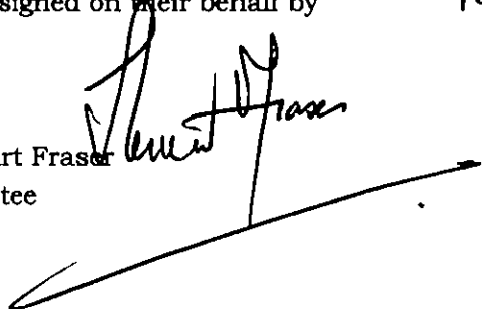
### Balance Sheet

	2021	2020
<b>Current Assets</b>		
<b>Debtors</b>		
Debtor & Deposit	1,442	1,442
Gift aid tax to be reclaimed	1,918	3,021
	<u>3,360</u>	<u>4,463</u>
<b>Cash at bank and in hand</b>		
Lloyds current account	4,202	8,025
CafCash current account	3,860	2,428
CafCash deposit account	34,724	28,710
	<u>42,786</u>	<u>39,163</u>
	<u>46,146</u>	<u>43,626</u>
<b>Liabilities</b>		
<b>Provision for liabilities and charges due within one year</b>		
Creditors	208	676
	<u>208</u>	<u>676</u>
	<u>45,938</u>	<u>42,950</u>
<b>Funds</b>		
Restricted Funds	1,981	1,981
Unrestricted Funds - Gener	43,957	40,969
	<u>45,938</u>	<u>42,950</u>

Approved by the Trustees on  
and signed on their behalf by

18<sup>th</sup> October 2021

Stuart Fraser  
Trustee



# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

### Notes forming part of the Financial Statements

#### 1 Accounting Policies

##### 1.1 Basis of Preparation

The financial statements of the charity have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 14th July 2014 and with the Charities Act 2011.

##### 1.2 Equipment

Items of equipment such as computers and projectors are expensed in the year of purchase.

##### 1.3 Public benefit

Trinity Church meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### 1.4 Going concern

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

<b>2 Congregational Giving</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
Giving	41,399		41,399	42,538
Designated giving				795
	<u>41,399</u>		<u>41,399</u>	<u>43,333</u>

#### 3 Mission Giving

London City Mission		425
H Antelo		370
	<u>                    </u>	<u>795</u>

# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
<b>4 Church Ministry</b>				
Training / library material				180
Conference Attendance				260
				440
<b>5 Children/Youth Ministry</b>				36
<b>6 Church Meetings</b>				
Liphook Premises	972		972	3,740
URC				1,372
Refreshments & Church Lunches				138
Music Licences, website etc	154		154	
Sundries	68		68	
	1,194		1,194	5,250
<b>7 Pastor and Administration</b>				
Pastors' Salaries, NI and pensions	29,258		29,258	34,580
Pastor's Expenses	100		100	1,013
Pastor's House Rent	15,000		15,000	11,250
Pastor's Office Rent				1,071
Removal expenses				2,969
FIEC & Surrey Gospel Ptnship	998		998	948
Subscriptions				
Independent Examiner's Fee	660		660	660
Bank Charges	70		70	60
Insurance	345		345	341
CCPAS vetting	206		206	132
	46,637		46,637	53,024

The key management personnel of the charity comprise the Board of Trustees. During the year, one trustee was remunerated for his role as Church Pastor. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £29,258.

# Trinity Church

## Report and Financial Statements for the year to 31 March 2021

### 8 Funds

	Unrestricted	-----Restricted funds-----			Total
	fund				
	General	Mission	Pastors	Hardship	
	fund	fund	Discretionary	fund	
			fund		
Balance at 1 April 2019	47,328	1,044	402	695	49,469
Income received	52,391	795	0	0	53,186
Expenditure	<u>-58,750</u>	<u>-795</u>	<u>-160</u>	<u>0</u>	<u>-59,705</u>
Balance at 1 April 2020	40,969	1,044	242	695	42,950
Income received	50,819				50,819
Expenditure	<u>-47,831</u>				<u>-47,831</u>
Balance at 31 March 2021	<u>43,957</u>	<u>1,044</u>	<u>242</u>	<u>695</u>	<u>45,938</u>

**Trinity Church**  
**Report and Financial Statements for the year to 31 March 2021**

**Schedules not forming part of accounts**

**Debtors 31-3-21**

House deposit	<u>1442</u>
	<u>1442</u>

**Creditors 31-3-21**

PAYE	<u>208</u>
	<u>208</u>

**Gift Aid Tax Reclaim**

<u>1,918</u>
<u>1,918</u>