

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales · Charity number 1122666

Details

Status Registered

Legal form Charitable company

Company number [06349990](#)

Registered 2008-02-06

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

Contact

Address Twynham Church
99 Barrack Road
Christchurch
Dorset
BH23 2AL

Phone 07803074941

Email condorstats@gmail.com

Website www.twynhamchurch.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE TO THE ARTICLES HERETO IN CHRISTCHURCH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY. B) TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF CHRISTCHURCH, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Twynham Church for the Community (Christchurch, Dorset) holds regular services of worship and other regular activities for church members. In addition, the church is involved with work with young families, with children and young people and with older people. Activities includes 'Mums and Toddler' groups, Sunday Schools, Youth Clubs and functions for Senior Citizens.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** DORSET
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£279,479	£235,118	-	-
2023-12-31	£163,204	£133,978	-	-
2022-12-31	£151,863	£150,585	-	-
2021-12-31	£175,476	£102,856	-	-
2020-12-31	£172,931	£109,420	-	-

Trustees

Name	Role	Appointed
Robert Rutter	Chair	2018-08-31
Charles Du Puy		2023-06-05
John Dowds		2018-10-31
Julia Preston		2024-01-29
Kiran Dayalji Patel		2025-10-09
Nathan Edward Watson		2026-01-26
STEVEN LESLIE CROCKFORD		
Valerie Joy Duffin		2018-08-31

Linked charities

- TWYNHAM YOUTH CENTRE (1122666-1)
- TIGHE TRUST (1122666-2)

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales - Charity number 1122666

Accounts

Charity Registration No. 1122666

Company Registration No. 06349990 (England and Wales)

TWYNHAM CHURCH FOR THE COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

TWYNHAM CHURCH FOR THE COMMUNITY

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TWYNHAM CHURCH FOR THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Crockford Mr J Dowds Mrs J Duffin Mr R Rutter Mr C Du Puy Mrs J Preston	(Appointed 29 January 2024)
Charity number	1122666	
Company number	06349990	
Registered office	99 Barrack Road Christchurch Dorset BH23 2AL	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Christchurch and in such other parts of the United Kingdom or the World, as Trustees may from time to time think fit and other such purposes which are exclusively charitable work of the Charity;

To further Christian education in such parts of Christchurch, United Kingdom and the World as the Trustees may from time to time think fit; and

To provide or assist in the provision of facilities in the interest of social welfare from recreation or other leisure time occupations.

The principal objectives of the charity, as set out in the Trust Deed are:

The preaching of the Gospel.

The nurture of Christian believers.

The nurture of families.

Material and spiritual service to the wider community.

Practical and financial support for the Christian Mission worldwide.

Significant activities

Regular church services, including weekly Family Services.

Regular activities, including an Alpha Course that is designed to promote the Christian Faith in the community and a follow-on course that is designed for those who have completed the Alpha Course.

Regular 'Outreach' events, especially at Christmas and Easter.

Connect groups that are designed to provide both teaching and fellowship for Christians.

Family-oriented activities designed to promote effective parenting.

Regular activities for children and young people. These include both children belonging to church families and those with no church connections. To this end we employ part-time Youth and Children / Families Worker.

Regular activities for Seniors.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how this has been achieved are detailed elsewhere in the Trustees report. The Trustees confirm that they have considered the Charity Commission's guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Grants

It is the policy of the Trustees not to apply for grants that are derived from various forms of gambling, although they would be prepared to consider accepting a grant from another charitable organisation that was in receipt of such funding.

In addition, they are resolved not to accept funding that has conditions attached to it, especially when these conditions may be in conflict with the core beliefs and values of the Charity.

Volunteers

Volunteers are an integral part of the running of the church with its varied activities during the week and on Sunday's.

Additional details

The charity receives a small dividend from the Tighe Trust - a long-standing trust fund. This income is committed to work amongst children and young people. The performance of the portfolio is reviewed from time to time.

The charity makes regular donations both to individual Christian workers and to reputable charitable and Christian Mission organisations both in the UK and overseas.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

At the beginning of 2024, we continued to enhance the programme of events held both for the church and the community building on the previous year.

We continue to hold services on the Sunday and continue to broadcast our services as a Livestream through YouTube to audiences now joining us both locally and across the world. We have also been recording and broadcasting items through local radio. We have continued to hold our evening service focussing on worship called the 'worship café' with new people attending and held baptism services.

In 2024 we have seen an increase in attendance on Sunday morning with new people coming in almost weekly. Our youth work has continued to grow. The Youth Café for young people is particularly popular among upper junior school ages with over 25 attending weekly, though as the academic year ended a number ended their involvement as new younger children began to attend. Our Youth worker alongside our placement degree students from Moorlands College and volunteers across the church have been working to cater for the needs of young people both in the church and the community with activities on Wednesday afternoons and evenings, Friday evenings and Sunday mornings and working in one secondary school in the area one day a week with another local charity called PACE and in partnership with other churches.

Children's work continues on a Sunday morning for all ages of children. This has also grown over the course of the year. The midweek under 5s work called Twynham Tots and has continued to grow though the year with a healthy team of volunteers and a café for parents attending from the community.

The 'Friendship Group' continues to be popular for people from the community who may otherwise be lonely. This also acts as a 'Warm Space' for those struggling to heat their homes and who need a place to meet that is warm and friendly during the cost of living crisis.

We held one Alpha Group in the Autumn term. Alpha is a basic introduction to the Christian faith and was attended by a good number of people this year.

The church has continued to develop the 'Connect Groups' (small groups of up to 12-15 people). Connect Groups are smaller elements of church that meet regularly to pray, support and discuss. These meet in various locations across the conurbation.

We have continued to run a men's breakfast group called Chap's Chat Cafe meeting on a Thursday morning once a month. We also continue to hold other men's activities attended by several church men and their friends.

We have also enabled the church to be used by other external groups. These include: Slimming World, NHS retirement fellowship, NHS Diabetes Clinic, Pilates groups, an anxiety group, table tennis group and opportunities for other group events.

In addition, we have held various community events to support people and raise money for the Twynham Community Link building project including: Jumble Sale, a plant sale, a Cream Tea and a very popular 'Christmas Fair' all of which were extremely well received and attended raising approximately £10,000 for the Link project. In September 2024 we commenced the build for phase 1 of the Link Project with a £350,000 new hall being constructed. This was completed mid-2025 with ongoing fund raising for phase 2 to follow.

Our Pastor Rob Watson was released to go on Sabbatical from the end of June to the end of September 2024 and was able to undertake a trip to Japan visiting a missions partner and preaching as well as exploratory trips to a large church in Ohio in the USA for fact finding and study at London School of Theology to bring into the Twynham setting.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Income has increased by £116,275 in the year. £81,200 was received as a grant towards the Link building, and this is classed as restricted income. Regular donations have increased by £10,982, gifts and offerings by £14,450. Expenditure has increased by £29,043, with the majority increase being works to the Manse (£12,546) and grants paid out (£3,989). There was a total surplus for 2024 of £45,014 (2023: £29,226).

At the 31 December 2024, part of the existing building had been demolished, value at 25% of the total church building and showing as disposals in the accounts (£72,097). The new build was in progress and is included in Assets under Construction in the accounts at £160,798.

Financial Risk Management

Through the Church Treasurer, the Trustees have continued to keep all budgets under careful review. The Treasurer draws up an annual budget and he keeps the church informed about progress throughout the year. The elders discuss any major projected expenditure with the Treasurer in advance of any final decision.

Principal funding sources

The Charity relies almost completely on the systematic giving of the membership to cover the day-today expenditure (including staffing), a significant proportion of which is gift-aided. In addition, in 2024 there have been specific gifts and grants received to fund the new building.

Reserves policy

At the year end the charity had total reserves of £1,411,866, of which £316,676 were restricted. General unrestricted free reserves after removing tangible fixed assets and investment property amounted to £50,883.

It is the policy of the Trustees to keep in reserve such sums of money that are adequate to meet essential expenditure for a period of approximately three months. Amongst other things, this covers staffing costs and the cost of utilities. At the year end the Church is holding in excess of three months expenditure as they are expecting extensive works to be undertaken in the coming few years.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by the Memorandum and Articles of Association which were adopted on its incorporation on 22 August 2007.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Crockford

Mr J Dowds

Mrs J Duffin

Mr R Rutter

Mr J Brinson

(Resigned 1 April 2025)

Mr C Du Puy

Mrs J Preston

(Appointed 29 January 2024)

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the existing trustees.

Organisational structure

The elders of the church are responsible for day-to-day management and for the spiritual oversight of the church members. The elders work with the trustees in order to ensure that the church achieves its charitable objectives, to ensure that it observes its statutory responsibilities in relation to Child Protection and Health and Safety, and to ensure that the church finances remain sound. The elders are key management personnel.

A Finance Team handles the church's revenue and expenditure on a day-to-day basis and it advises the elders and trustees of any issues that need to be addressed. The Treasurer also serves as a Trustee.

Trustees holding title to property

The property is held for the charity by four ex-trustees.

Risk management

The Trustees are satisfied that the risks faced by the Charity are manageable and the strategies that have been adopted so far have proved to be adequate to meet any foreseeable eventuality. They have ensured that the Charity has an appropriate level of insurance cover for buildings, contents and third-party liability.

TWYNHAM CHURCH FOR THE COMMUNITY

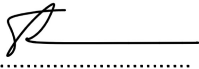
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Safeguarding

The Safeguarding Team has worked hard to consolidate our understanding of our statutory responsibilities with regard to the protection of vulnerable individuals, including children, young people and Seniors. An annual training session is designed to ensure all volunteers are aware of any recent changes in legislation.

The trustees' report was approved by the Board of Trustees.



Mr J Dowds

Trustee

Dated: 24/09/2025

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of Twynham Church For The Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

TWYNHAM CHURCH FOR THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TWYNHAM CHURCH FOR THE COMMUNITY

I report to the trustees on my examination of the financial statements of Twynham Church For The Community (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


Lucy Filer
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 25/9/25

TWYNHAM CHURCH FOR THE COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	108,768	128,218	236,986	84,974	39,951	124,925
Other trading activities	3	-	21,506	21,506	-	18,313	18,313
Investments	4	20,987	-	20,987	19,966	-	19,966
Total income		<u>129,755</u>	<u>149,724</u>	<u>279,479</u>	<u>104,940</u>	<u>58,264</u>	<u>163,204</u>
Expenditure on:							
Charitable activities	5	136,627	26,394	163,021	108,580	25,398	133,978
Other expenditure	11	72,097	-	72,097	-	-	-
Total expenditure		<u>208,724</u>	<u>26,394</u>	<u>235,118</u>	<u>108,580</u>	<u>25,398</u>	<u>133,978</u>
Net gains/(losses) on investments	12	653	-	653	-	-	-
Net income/(expenditure)		<u>(78,316)</u>	<u>123,330</u>	<u>45,014</u>	<u>(3,640)</u>	<u>32,866</u>	<u>29,226</u>
Transfers between funds		-	-	-	4,700	(4,700)	-
Net movement in funds	8	<u>(78,316)</u>	<u>123,330</u>	<u>45,014</u>	<u>1,060</u>	<u>28,166</u>	<u>29,226</u>
Reconciliation of funds:							
Fund balances at 1 January 2024		1,173,503	193,349	1,366,852	1,172,443	165,183	1,337,626
Fund balances at 31 December 2024		<u>1,095,187</u>	<u>316,679</u>	<u>1,411,866</u>	<u>1,173,503</u>	<u>193,349</u>	<u>1,366,852</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		810,102		724,884
Investment properties	15		395,000		395,000
Investments	16		2,539		535
			<u>1,207,641</u>		<u>1,120,419</u>
Current assets					
Debtors	17	206		100	
Cash at bank and in hand		212,267		257,127	
		<u>212,473</u>		<u>257,227</u>	
Creditors: amounts falling due within one year	18	<u>(8,248)</u>		<u>(10,794)</u>	
Net current assets			204,225		246,433
Total assets less current liabilities			<u>1,411,866</u>		<u>1,366,852</u>
Income funds					
Restricted funds	20		316,679		193,349
<u>Unrestricted funds</u>	21				
Designated funds		-		1,651	
General unrestricted funds		1,095,187		1,171,852	
			<u>1,095,187</u>		<u>1,173,503</u>
			<u>1,411,866</u>		<u>1,366,852</u>

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2024

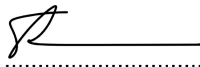
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24/09/2025.....


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Mr J Dowds

Trustee

Company Registration No. 06349990

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Twynham Church For The Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 99 Barrack Road, Christchurch, Dorset, BH23 2AL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

- income from donations, grants or fundraising are recognised when there is evidence of entitlement to the gift/income, receipt is probable and its amount can be measured reliably. Where terms or conditions are attached to the grant, income is only recognised to the extent that the charity has provided the specified goods or services.

- legacy income is recognised when receipt is probable and entitlement is established.

- rental income is measured at the amount receivable for the period.

- all other income is recorded gross when receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they cost at least £500 and can be used for more than one year.

Freehold land and buildings	Land - No depreciation charged. Buildings - Over 75 years
Equipment	15% reducing balance

The Trustees have re-assessed the basis upon which land and buildings are depreciated. Neither land or buildings have previously been depreciated as the market value was deemed to be in excess of the carrying value. The trustees have reviewed this and now consider the useful life of the buildings to be 75 years and will depreciate the building element, deemed to be 40% of the property value, on this basis.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.15 Taxation

The charity is exempt from corporation tax on its charitable activities.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations	66,905	-	66,905	55,923
Gifts	17,979	35,017	52,996	38,546
Grants	-	81,200	81,200	-
Gift aid	15,451	1,190	16,641	14,281
Tithe	-	10,811	10,811	8,731
Other income	8,433	-	8,433	7,444
	<u>108,768</u>	<u>128,218</u>	<u>236,986</u>	<u>124,925</u>
	<u>84,974</u>	<u>39,951</u>		<u>124,925</u>

3 Income from other trading activities

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising events	<u>21,506</u>	<u>18,313</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	20,840	19,820
Income from listed investments	147	146
	<u>20,987</u>	<u>19,966</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable activities

	Church activities 2024 £	Supporting individuals and charities 2024 £	Total 2024 £	Total 2023 £
Staff costs	77,779	-	77,779	72,426
Depreciation and impairment	3,483	-	3,483	705
Light and heat	7,088	-	7,088	4,099
Housekeeping and maintenance	11,144	-	11,144	7,747
Other office costs	5,988	579	6,567	8,313
Outreach	-	-	-	163
Sunday school and youth activities	2,883	-	2,883	2,620
Sundry	963	-	963	1,289
Pastor expenses	1,084	-	1,084	653
Speaker expenses	300	-	300	500
Licences	911	-	911	1,336
Manse	22,613	-	22,613	10,067
Training	99	-	99	232
	<u>134,335</u>	<u>579</u>	<u>134,914</u>	<u>110,150</u>
Grant funding of activities (see note 6)	20,437	-	20,437	16,448
Share of support costs (see note 7)	4,019	-	4,019	3,529
Share of governance costs (see note 7)	3,651	-	3,651	3,851
	<u>162,442</u>	<u>579</u>	<u>163,021</u>	<u>133,978</u>
Analysis by fund				
Unrestricted funds	136,627	-	136,627	108,580
Restricted funds	25,815	579	26,394	25,398
	<u>162,442</u>	<u>579</u>	<u>163,021</u>	<u>133,978</u>
For the year ended 31 December 2023				
Unrestricted funds	108,580	-	108,580	108,580
Restricted funds	21,467	3,931	25,398	25,398
	<u>130,047</u>	<u>3,931</u>	<u>133,978</u>	<u>133,978</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Grants payable

	Church activities 2024 £	Church activities 2023 £
Grants to institutions:		
Counties	756	1,008
Open Doors	1,008	1,008
Friends International	1,008	1,008
PACE	1,270	720
Christchurch Food Bank	1,008	1,008
Twynham Totts	-	1,305
Tearfund Earthquake Appeal	-	443
World Horizons Earthquake Appeal	-	200
Mercy Ships	-	315
Grain of Wheat International	1,000	1,100
Counselling Together	-	208
British Red Cross	500	-
Lebanon Aid	1,449	-
Christmas Collection	396	-
Stewardship	1,039	1,039
Other	9,236	1,240
	<u>18,670</u>	<u>10,601</u>
 Grants to individuals	 1,767	 5,847
	<u>20,437</u>	<u>16,448</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Insurance	4,019	-	4,019	3,529
Accountancy and legal fees	-	3,651	3,651	3,851
	<u>4,019</u>	<u>3,651</u>	<u>7,670</u>	<u>7,380</u>
Analysed between Charitable activities	<u>4,019</u>	<u>3,651</u>	<u>7,670</u>	<u>7,380</u>

Governance costs includes payments to the independent examiner of £3,000 (2023- £2,700) for independent examination fees.

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,483	705
Loss on disposal of tangible fixed assets	72,097	-
	<u>75,580</u>	<u>710</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

Two trustees (2023 - one) had expenses relating to general costs reimbursed during the year amounting to £220 (2023 - £125).

Trustees' donations

During the year the charity received donations of £19,637 (2023 - £15,654) from the trustees.

On 20/08/24, one trustee made a loan of £16,000 to the charity. This was repaid in full on 28/10/24 and no interest was charged.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Employees	4	4
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	74,086	69,102
Social security costs	475	455
Other pension costs	3,218	2,869
	<u> </u>	<u> </u>
	<u>77,779</u>	<u>72,426</u>

Total Key Management remuneration for the year, including trustees remuneration detailed above, was £61,139 (2023 - £58,883).

There were no employees whose annual remuneration was £60,000 or more.

11 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Net loss on disposal of tangible fixed assets	72,097	-
	<u> </u>	<u> </u>

12 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	653	-
	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Assets under construction	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	720,889	-	4,700	725,589
Additions	-	160,798	-	160,798
Disposals	(72,097)	-	-	(72,097)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	648,792	160,798	4,700	814,290
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2024	-	-	705	705
Depreciation charged in the year	2,884	-	599	3,483
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	2,884	-	1,304	4,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2024	645,908	160,798	3,396	810,102
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	720,889	-	3,995	724,884
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Investment property

	2024
	£
Fair value	
At 1 January 2024 and 31 December 2024	395,000
	<u> </u>

The Manse, previously occupied by the pastor, is held as an investment property as it is now rented to a third party. The property was transferred from property, plant and equipment to investment property during 2016 at its previous valuation of £325,000. As at the 31 December 2016 the property was revalued by a Chartered Surveyor at £395,000 and a fair value adjustment was included in 2017. The Trustees believe that the value of the Manse at 31 December 2024 remains £395,000. No taxation is provided on the fair value adjustment due to the exemption available for the charity under Section 485 CTA 2010.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Investment property **(Continued)**

	2024	2023
	£	£
Freehold	395,000	395,000

16 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2024	535
Additions	1,351
Valuation changes	653
At 31 December 2024	2,539
Carrying amount	
At 31 December 2024	2,539
At 31 December 2023	535

There were no investment assets outside the UK.

The investments shown above are held at valuation.

17 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	206	100

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	847	893
Accruals and deferred income	7,401	9,901
	<u>8,248</u>	<u>10,794</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,218	2,869
	<u>3,218</u>	<u>2,869</u>

The charity operates a defined contribution pension scheme for all qualifying employees.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended 31 December 2024	Balance at 31 December 2024
	£	£	£	£
Youth Cafe	785	2,336	(2,265)	856
Special Gifts	344	17,380	(12,415)	5,309
Tithe	3,781	10,811	(8,022)	6,570
Twynham Tots (previously Little Ladybirds)	1,272	2,263	(1,973)	1,562
Link Building Fund	187,167	115,794	(579)	302,382
Youth worker	-	1,140	(1,140)	-
	<u>193,349</u>	<u>149,724</u>	<u>(26,394)</u>	<u>316,679</u>

Youth Worker

Funds received to support the Youth Worker salary.

Special Gifts Fund

Funds are raised to support various organisations within the community.

Tithe Fund

10% of income from weekly offerings and standing orders are redistributed to charitable causes by the Elders.

Twynham Tots (previously Little Ladybirds)

Funds raised for the baby and toddler group.

Link Building Fund

Funds are raised for a new project designed to replace the existing building and add new facilities.

Youth Cafe

Funds raised to convert the loft space into a Youth Cafe.

Other restricted funds

Other funds are set up as and when the Church considers necessary. They are usually one off funds and the income is expended once received.

Transfers between funds

During the year there have been small transfers between funds, the prior year includes a larger transfer from the Youth Cafe fund, representing building works to convert the loft into a Cafe.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Repairs	1,651	-	(1,651)	-	-	-
General funds	1,171,852	129,755	(207,073)	-	653	1,095,187
	<u>1,173,503</u>	<u>129,755</u>	<u>(208,724)</u>	<u>-</u>	<u>653</u>	<u>1,095,187</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Repairs	1,651	-	-	-	-	1,651
General funds	1,170,792	104,940	(108,580)	4,700	-	1,171,852
	<u>1,172,443</u>	<u>104,940</u>	<u>108,580</u>	<u>4,700</u>	<u>-</u>	<u>1,173,503</u>

A designated repair fund had been created to meet future repair and maintenance expenditure on the buildings, and has been expended in 2024.

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	649,304	160,798	810,102
Investment properties	395,000	-	395,000
Investments	2,539	-	2,539
Current assets/(liabilities)	48,344	155,881	204,225
	<u>1,095,187</u>	<u>316,679</u>	<u>1,411,866</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	724,884	-	724,884
Investment properties	395,000	-	395,000
Investments	535	-	535
Current assets/(liabilities)	53,084	193,349	246,433
	<u>1,173,503</u>	<u>193,349</u>	<u>1,366,852</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales - Charity number 1122666

Accounts

Charity Registration No. 1122666

Company Registration No. 06349990 (England and Wales)

TWYNHAM CHURCH FOR THE COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



10 Bridge Street
Christchurch
Dorset
BH23 1EF

TWYNHAM CHURCH FOR THE COMMUNITY

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TWYNHAM CHURCH FOR THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Crockford Mr J Dowds Ms J Duffin Mr R Rutter Mr J Brinson Mr C Du Puy Ms J Preston	(Appointed 5 June 2023) (Appointed 29 January 2024)
Charity number	1122666	
Company number	06349990	
Principal address	99 Barrack Road Christchurch Dorset BH23 2AL	
Registered office	99 Barrack Road Christchurch Dorset BH23 2AL	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Christchurch and in such other parts of the United Kingdom or the World, as Trustees may from time to time think fit and other such purposes which are exclusively charitable work of the Charity;

To further Christian education in such parts of Christchurch, United Kingdom and the World as the Trustees may from time to time think fit; and

To provide or assist in the provision of facilities in the interest of social welfare from recreation or other leisure time occupations.

The principal objectives of the charity, as set out in the Trust Deed are:

The preaching of the Gospel.

The nurture of Christian believers.

The nurture of families.

Material and spiritual service to the wider community.

Practical and financial support for the Christian Mission worldwide.

Significant activities

Regular church services, including weekly Family Services.

Regular activities, including an Alpha Course that is designed to promote the Christian Faith in the community and a follow-on course that is designed for those who have completed the Alpha Course.

Regular 'Outreach' events, especially at Christmas and Easter.

Regular house-groups that are designed to provide both teaching and fellowship for Christians.

Family-oriented activities designed to promote effective parenting.

Regular activities for children and young people. These include both children belonging to church families and those with no church connections. To this end we employ part-time Youth and Children / Families Worker.

Regular activities for Seniors.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how this has been achieved are detailed elsewhere in the Trustees report. The Trustees confirm that they have considered the Charity Commission's guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Grants

It is the policy of the Trustees not to apply for grants that are derived from various forms of gambling, although they would be prepared to consider accepting a grant from another charitable organisation that was in receipt of such funding.

In addition, they are resolved not to accept funding that has conditions attached to it, especially when these conditions may be in conflict with the core beliefs and values of the Charity.

Volunteers

Volunteers are an integral part of the running of the church with it's varied activities during the week and on Sunday's.

Additional details

The charity receives a small dividend from the Tighe Trust - a long-standing trust fund. This income is committed to work amongst children and young people. The performance of the portfolio is reviewed from time to time.

The charity makes regular donations both to individual Christian workers and to reputable charitable and Christian Mission organisations both in the UK and overseas.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

At the beginning of 2023, we continued to enhance the programme of events held both for the church and the community building on the previous year.

We continue to hold services on the Sunday and continue to broadcast our services as a Livestream through YouTube to audiences now joining us both locally and across the world. We have also been recording and broadcasting items through local radio.

We have continued to hold our evening service focussing on worship called the 'worship café' with new people attending and held baptism services.

Our youth work has continued to grow. The Youth Café for young people is particularly popular among upper junior school ages with over 25 attending weekly. Our Youth worker alongside our placement degree students from Moorlands College and volunteers across the church have been working to cater for the needs of young people both in the church and the community with activities on Wednesday afternoons, Friday evenings and Sunday mornings and working in one secondary school in the area one day a week with another local charity called PACE and in partnership with other churches.

Children's work continues on a Sunday morning, and we have set up a weekly creche for under 5s

The midweek under 5s work called 'Ladybirds' was closed and reinvented now called Twynham Tots and has grown though the year with a healthy team of volunteers and a café for parents attending from the community.

The 'Friendship Group' continues to be popular for people from the community who may otherwise be lonely. This also acts as a 'Warm Space' for those struggling to heat their homes and who need a place to meet that is warm and friendly during the cost of living crisis.

We held two popular Alpha Groups with one morning and one evening course during the year. Alpha is a basic introduction to the Christian faith and was attended by a good number of people this year.

The church has continued to develop the 'Connect Groups' (small groups of up to 12-15 people). Connect Groups are smaller elements of church that meet regularly to pray, support and discuss. These meet in various locations across the conurbation.

We have begun to develop a new men's activity to help connect men called Chap's Chat Cafe meeting on a Thursday morning once a month. We also continue to hold other men's activities attended by several church men and their friends.

We have also enabled the church to be used by other external groups. These include: Slimming World, Dancing Ducklings (for under 5s), NHS retirement fellowship, Pilates groups, an anxiety group, table tennis group and opportunities for local scout group special events etc.

In addition, we have held various community events to support people and raise money for the Twynham Community Link building project including: Jumble Sale, a plant sale, a Cream Tea and a very popular 'Christmas Fair' all of which were extremely well received and attended raising approximately £10,000 for the project.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Donations have continued to increase, with Standing Order receipts increasing by £4,798 and gifts and offerings increasing by £291.

Income from gift aid has fallen £2,390.

Rental Income increased by £1,120, due to the increase in monthly rent. The property was occupied for the whole year.

Income from fundraising events this year increased by £5,982 to £18,313.

There was a total surplus (net income) made of £29,226 for the 2023 year, compared to surplus (net income) of £1,278 in 2022.

Financial Risk Management

Through the Church Treasurer, the Trustees have continued to keep all budgets under careful review. The Treasurer draws up an annual budget and he keeps the church informed about progress throughout the year. The elders discuss any major projected expenditure with the Treasurer in advance of any final decision.

Principal funding sources

The Charity relies almost completely on the systematic giving of the membership to cover the day-to-day expenditure (including staffing), a significant proportion of which is gift-aided. However a new project designed to replace the existing youth activity building and to add new facilities - Including a Sports Hall, small meeting rooms and long overdue facilities for staff - is currently being planned and we have already raised part of the cost by means of a series of fund-raising events. We will also be applying for grants from several charities.

Reserves policy

At the year end the charity had total reserves of £1,366,852, of which £193,349 were restricted. General unrestricted free reserves after removing tangible fixed assets and investment property amounted to £51,968.

It is the policy of the Trustees to keep in reserve such sums of money that are adequate to meet essential expenditure for a period of approximately three months. Amongst other things, this covers staffing costs and the cost of utilities. At the year end the Church is holding in excess of three months expenditure as they are expecting extensive works to be done in the coming few years.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by the Memorandum and Articles of Association which were adopted on its incorporation on 22 August 2007.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Crockford	
Mr J N Jones	(Resigned 5 June 2023)
Mr J Dowds	
Ms J Duffin	
Mr R Rutter	
Mr D R Sims	(Resigned 5 June 2023)
Mr J Brinson	
Mr Malcolm Marshall	(Resigned 5 June 2023)
Mr C Du Puy	(Appointed 5 June 2023)
Ms J Preston	(Appointed 29 January 2024)

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the existing trustees.

Organisational structure

The elders of the church are responsible for day-to-day management and for the spiritual oversight of the church members. The elders work with the trustees in order to ensure that the church achieves its charitable objectives, to ensure that it observes its statutory responsibilities in relation to Child Protection and Health and Safety, and to ensure that the church finances remain sound. The elders are key management personnel.

A Finance Team handles the church's revenue and expenditure on a day-to-day basis and it advises the elders and trustees of any issues that need to be addressed. The Treasurer also serves as a Trustee.

Trustees holding title to property

The property is held for the charity by four ex-trustees.

Risk management

The Trustees are satisfied that the risks faced by the Charity are manageable and the strategies that have been adopted so far have proved to be adequate to meet any foreseeable eventuality. They have ensured that the Charity has an appropriate level of insurance cover for buildings, contents and third-party liability.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Safeguarding

The Safeguarding Team has worked hard to consolidate our understanding of our statutory responsibilities with regard to the protection of vulnerable individuals, including children, young people and Seniors. An annual training session is designed to ensure all volunteers are aware of any recent changes in legislation.

The trustees' report was approved by the Board of Trustees.

Mr J Brinson

Trustee

Dated: 24 October 2024

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors of Twynham Church For The Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

TWYNHAM CHURCH FOR THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TWYNHAM CHURCH FOR THE COMMUNITY

I report to the trustees on my examination of the financial statements of Twynham Church For The Community (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Lucy Filer
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 28 October 2024

TWYNHAM CHURCH FOR THE COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	2	77,530	39,951	117,481	113,780
Other trading activities	3	-	18,313	18,313	12,331
Investments	4	19,966	-	19,966	18,844
Other income	5	7,444	-	7,444	6,908
Total income		104,940	58,264	163,204	151,863
<u>Expenditure on:</u>					
Charitable activities	6	108,580	25,398	133,978	150,585
Net (outgoing)/incoming resources before transfers		(3,640)	32,866	29,226	1,278
Gross transfers between funds		4,700	(4,700)	-	-
Net income for the year/ Net movement in funds		1,060	28,166	29,226	1,278
Fund balances at 1 January 2023		1,172,443	165,183	1,337,626	1,336,348
Fund balances at 31 December 2023		1,173,503	193,349	1,366,852	1,337,626

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		724,884		720,889
Investment properties	12		395,000		395,000
Investments	13		535		535
			<u>1,120,419</u>		<u>1,116,424</u>
Current assets					
Debtors	14	100		278	
Cash at bank and in hand		257,127		227,984	
			<u>257,227</u>		<u>228,262</u>
Creditors: amounts falling due within one year	15	(10,794)		(7,060)	
Net current assets			<u>246,433</u>		<u>221,202</u>
Total assets less current liabilities			<u>1,366,852</u>		<u>1,337,626</u>
Income funds					
Restricted funds	16		193,349		165,183
<u>Unrestricted funds</u>					
Designated funds	17	1,651		1,651	
General unrestricted funds		1,171,852		1,170,792	
			<u>1,173,503</u>		<u>1,172,443</u>
			<u>1,366,852</u>		<u>1,337,626</u>

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 October 2024

Mr J Brinson
Trustee

Company Registration No. 06349990

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Twynham Church For The Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 99 Barrack Road, Christchurch, Dorset, BH23 2AL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies

(Continued)

- income from donations, grants or fundraising are recognised when there is evidence of entitlement to the gift/income, receipt is probable and its amount can be measured reliably. Where terms or conditions are attached to the grant, income is only recognised to the extent that the charity has provided the specified goods or services.

- legacy income is recognised when receipt is probable and entitlement is established.

- rental income is measured at the amount receivable for the period.

- all other income is recorded gross when receivable.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they cost at least £500 and can be used for more than one year.

Freehold land and buildings

Equipment

No depreciation is charged on the church as the property is maintained to such a standard that the residual value is not less than cost.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.15 Taxation

The charity is exempt from corporation tax on its charitable activities.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations	55,923	-	55,923	51,125
Gifts	8,320	30,226	38,546	38,255
Gift aid	13,287	994	14,281	16,671
Tithe	-	8,731	8,731	7,729
	<u>77,530</u>	<u>39,951</u>	<u>117,481</u>	<u>113,780</u>
For the year ended 31 December 2022	<u>69,412</u>	<u>44,368</u>		<u>113,780</u>

3 Other trading activities

	Restricted funds	Total
	2023	2022
	£	£
Fundraising events	18,313	12,331
	<u>18,313</u>	<u>12,331</u>

4 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Rental income	19,820	18,700
Income from listed investments	146	144
	<u>19,966</u>	<u>18,844</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Other income	7,444	6,908
	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Church activities 2023 £	Supporting individuals and charities 2023 £	Total 2023 £	Total 2022 £
Staff costs	72,426	-	72,426	71,100
Depreciation and impairment	705	-	705	-
Light and heat	4,099	-	4,099	7,024
Housekeeping and maintenance	7,747	-	7,747	20,461
Other office costs	5,102	3,211	8,313	5,421
Outreach	163	-	163	475
Sunday school and youth activities	2,620	-	2,620	2,132
Sundry	1,289	-	1,289	116
Pastor expenses	653	-	653	632
Speaker expenses	500	-	500	550
Licences	1,336	-	1,336	1,241
Manse	10,067	-	10,067	5,643
Training	232	-	232	60
Act 435	-	-	-	600
	<u>106,939</u>	<u>3,211</u>	<u>110,150</u>	<u>115,455</u>
Grant funding of activities (see note 7)	16,448	-	16,448	27,219
Share of support costs (see note 8)	3,529	-	3,529	2,937
Share of governance costs (see note 8)	3,131	720	3,851	4,974
	<u>130,047</u>	<u>3,931</u>	<u>133,978</u>	<u>150,585</u>
Analysis by fund				
Unrestricted funds	108,580	-	108,580	94,957
Restricted funds	21,467	3,931	25,398	55,628
	<u>130,047</u>	<u>3,931</u>	<u>133,978</u>	<u>150,585</u>
For the year ended 31 December 2022				
Unrestricted funds	94,957	-		94,957
Restricted funds	53,755	1,873		55,628
	<u>148,712</u>	<u>1,873</u>		<u>150,585</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	Church activities 2023 £	Church activities 2022 £
Grants to institutions:		
Counties	1,008	1,008
Open Doors	1,008	1,118
Friends International	1,008	1,008
PACE	720	720
Christchurch Food Bank	1,008	1,258
Twynham Totts	1,305	-
Tearfund Earthquake Appeal	443	-
World Horizons Earthquake Appeal	200	-
Mercy Ships	315	-
Grain of Wheat International	1,100	17,000
Counselling Together	208	250
Yana Foundation	-	250
Lebanon Aid	100	-
Bible Society	124	-
Christmas Collection	662	-
Royal British Legion	-	46
Sim International Pakistan Flood Relief	-	267
Stewardship	1,039	953
Other	353	-
	<hr/>	<hr/>
	10,601	23,878
 Grants to individuals	 5,847	 3,341
	<hr/>	<hr/>
	16,448	27,219
	<hr/> <hr/>	<hr/> <hr/>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Insurance	3,529	-	3,529	2,937
Accountancy and legal fees	-	3,851	3,851	4,974
	<u>3,529</u>	<u>3,851</u>	<u>7,380</u>	<u>7,911</u>
	<u><u>3,529</u></u>	<u><u>3,851</u></u>	<u><u>7,380</u></u>	<u><u>7,911</u></u>
Analysed between Charitable activities	3,529	3,851	7,380	7,911
	<u><u>3,529</u></u>	<u><u>3,851</u></u>	<u><u>7,380</u></u>	<u><u>7,911</u></u>

Governance costs includes payments to the independent examiner of £2,700 (2022- £2,600) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

One trustee (2022 - four) had expenses relating to general costs reimbursed during the year amounting to £125 (2022 - £63).

Trustees' donations

During the year the charity received donations of £15,654 (2022 - £17,230) from the trustees.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Employees	4	4
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	69,102	68,050
Social security costs	455	679
Other pension costs	2,869	2,371
	<u> </u>	<u> </u>
	<u>72,426</u>	<u>71,100</u>

Total Key Management remuneration for the year, including trustees remuneration detailed above, was £58,883 (2022 - £59,576).

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 January 2023	720,889	-	720,889
Additions	-	4,700	4,700
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	720,889	4,700	725,589
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
Depreciation charged in the year	-	705	705
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	-	705	705
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2023	720,889	3,995	724,884
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	720,889	-	720,889
	<u> </u>	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Investment property

2023

£

Fair value

At 1 January 2023 and 31 December 2023

395,000

=====

The Manse, previously occupied by the pastor, is now classed as investment property as it is now rented to a third party. The property was transferred from property, plant and equipment to investment property during 2016 at its previous valuation of £325,000. As at the 31 December 2016 the property was revalued by a Chartered Surveyor at £395,000 and a fair value adjustment was included in 2017. The Trustees believe that the value of the Manse at 31 December 2023 remains £395,000. No taxation is provided on the fair value adjustment due to the exemption available for the charity under Section 485 CTA 2010.

2023

£

2022

£

Freehold

395,000

=====

395,000

=====

13 Fixed asset investments

Listed

investments

£

Cost or valuation

At 1 January 2023 & 31 December 2023

535

=====

Carrying amount

At 31 December 2023

535

=====

At 31 December 2022

535

=====

There were no investment assets outside the UK.

The investment shown above is held at valuation.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	100	278
	<u>100</u>	<u>278</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	893	819
Other creditors	-	51
Accruals and deferred income	9,901	6,190
	<u>10,794</u>	<u>7,060</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Youth Cafe	646	3,436	(3,297)	-	785
Special Gifts	83	13,597	(8,637)	(4,700)	343
Tithe	2,860	8,731	(7,811)	-	3,780
Little Ladybirds	358	924	(522)	-	760
Link Building Fund	161,057	30,040	(3,931)	-	187,166
The Hive	512	-	-	-	512
Ladies Toilets	(334)	334	-	-	-
Youth worker	-	1,200	(1,200)	-	-
	<u>165,183</u>	<u>58,262</u>	<u>(25,398)</u>	<u>(4,700)</u>	<u>193,349</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

(Continued)

Youth Worker

Funds received to support the Youth Worker salary.

Special Gifts Fund

Funds are raised to support various organisations within the community.

Tithe Fund

10% of income from weekly offerings and standing orders are redistributed to charitable causes by the Elders.

Link Building Fund

Funds are raised for a new project designed to replace the existing building and add new facilities.

The Hive

The Hive is a toddler group. Parents are charged a small fee for each child and funds are spent on buying crafts and other items for the group.

Youth Cafe

Funds raised to convert the loft space into a Youth Cafe.

Ladies Toilet

Funds raised to cover the cost of refurbishing the ladies toilets. The deficit has been covered by fundraising costs received after date.

Other restricted funds

Other funds are set up as and when the Church considers necessary. They are usually one off funds and the income is expended once received.

Transfers between funds

During the year there have been small transfers between funds, the prior year includes a larger transfer from the Youth Cafe fund, representing building works to convert the loft into a Cafe.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£
Repairs	1,651	-	1,651
	<u>1,651</u>	<u>-</u>	<u>1,651</u>
	<u><u>1,651</u></u>	<u><u>-</u></u>	<u><u>1,651</u></u>

A designated repair fund has been created to meet future repair and maintenance expenditure on the buildings.

18 Analysis of net assets between funds

	Unrestricted 2023	Restricted 2023	Total 2023	Total 2022
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible assets	724,884	-	724,884	720,889
Investment properties	395,000	-	395,000	395,000
Investments	535	-	535	535
Current assets/(liabilities)	53,084	193,349	246,433	221,202
	<u>1,173,503</u>	<u>193,349</u>	<u>1,366,852</u>	<u>1,337,626</u>
	<u><u>1,173,503</u></u>	<u><u>193,349</u></u>	<u><u>1,366,852</u></u>	<u><u>1,337,626</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales - Charity number 1122666

Accounts

Charity Registration No. 1122666

Company Registration No. 06349990 (England and Wales)

TWYNHAM CHURCH FOR THE COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

TWYNHAM CHURCH FOR THE COMMUNITY

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TWYNHAM CHURCH FOR THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr S Crockford
Mr J Dowds
Ms J Duffin
Mr R Rutter
Mr J Brinson
Mr C Du Puy (Appointed 5 June 2023)

Secretary

Charity number 1122666

Company number 06349990

Principal address 99 Barrack Road
Christchurch
Dorset
BH23 2AL

Registered office 99 Barrack Road
Christchurch
Dorset
BH23 2AL

Independent examiner TC Group
10 Bridge Street
Christchurch
Dorset
BH23 1EF

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Christchurch and in such other parts of the United Kingdom or the World, as Trustees may from time to time think fit and other such purposes which are exclusively charitable work of the Charity;

To further Christian education in such parts of Christchurch, United Kingdom and the World as the Trustees may from time to time think fit; and

To provide or assist in the provision of facilities in the interest of social welfare from recreation or other leisure time occupations.

The principal objectives of the charity, as set out in the Trust Deed are:

The preaching of the Gospel.

The nurture of Christian believers.

The nurture of families.

Material and spiritual service to the wider community.

Practical and financial support for the Christian Mission worldwide.

Significant activities

Regular church services, including weekly Family Services.

Regular activities, including an Alpha Course that is designed to promote the Christian Faith in the community and a follow-on course that is designed for those who have completed the Alpha Course.

Regular 'Outreach' events, especially at Christmas and Easter.

Regular house-groups that are designed to provide both teaching and fellowship for Christians.

Family-oriented activities designed to promote effective parenting.

Regular activities for children and young people. These include both children belonging to church families and those with no church connections. To this end we employ part-time Youth and Children / Families Worker.

Regular activities for Seniors.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how this has been achieved are detailed elsewhere in the Trustees report. The Trustees confirm that they have considered the Charity Commission's guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Grants

It is the policy of the Trustees not to apply for grants that are derived from various forms of gambling, although they would be prepared to consider accepting a grant from another charitable organisation that was in receipt of such funding.

In addition, they are resolved not to accept funding that has conditions attached to it, especially when these conditions may be in conflict with the core beliefs and values of the Charity.

Volunteers

Volunteers are an integral part of the running of the church with its varied activities during the week and on Sunday's.

Additional details

The charity receives a small dividend from the Tighe Trust - a long-standing trust fund. This income is committed to work amongst children and young people. The performance of the portfolio is reviewed from time to time.

The charity makes regular donations both to individual Christian workers and to reputable charitable and Christian Mission organisations both in the UK and overseas.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

At the beginning of 2022, we continued to enhance the programme of events held both for the church and the community following the pandemic.

We continue to hold services on the Sunday and since the pandemic we have continued to Livestream with audiences now joining us both locally and across the world. We have also been recording and broadcasting items through local radio.

In the autumn we began a new monthly evening service focussing on worship called the 'worship café' with new people attending.

Our youth work has been expanded with the employment of a new Youth Worker. She has opened the Youth Café for young people of secondary school age. She (alongside our placement degree students from Moorlands College) has been working to cater for the needs of young people both in the church and the community with activities on Wednesday afternoons, Wednesday evenings, Friday evenings and Sunday mornings and works in two secondary schools in the area one day a week with another local charity called PACE and in partnership with other churches.

Children's work continues on a Sunday morning, and we have set up a creche for under 5s

The midweek under 5s work called 'Ladybirds' continues with a good number of parents attending from the community.

A new 'Friendship Group' was formed replacing the previous over 60s groups looking to encourage friendships between those who may otherwise be lonely. This also acts as a 'Warm Space' for those struggling to heat their homes and who need a place to meet that is warm and friendly.

We have recommenced face to face Alpha Groups with one morning and one evening course during the year. Alpha is a basic introduction to the Christian faith and was attended by a good number of people this year.

The church has also increased the number of Home Groups which we have now rebranded as 'Connect Groups'. Connect Groups are smaller elements of church that meet regularly to pray, support and discuss. These meet in various locations across the conurbation.

We have begun to develop some men's activities to help connect men. This year included a curry night at a local restaurant attended by several church men and their friends.

We have also enabled the church to be used by other external groups. These include: Slimming World, Dancing Ducklings (for under 5s), NHS retirement fellowship, Pilates groups, an anxiety group, table tennis group and opportunities for local scout group special events etc...

In addition, we have held various community events to support people and raise money for the Twynham Community Link building project including: Jumble Sale, a spring fair and plant sale, a Cream Tea and a very popular 'Christmas Fair' all of which were extremely well received and attended raising approximately £10,000 for the project.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Donations have continued to increase, with Standing Order receipts decreasing by £3,719, but gifts and offerings increasing by £15,357.

Income from gift aid has increased by £1,011, which is related to the increase in special gifts.

In 2021 one off grants were received towards the Link building project and youth worker / youth café, totalling £38,000.

Rental Income increased by £600, due to the increase in monthly rent, the property was occupied for the whole year.

Income from fundraising events this year decreased by £2,304 to £12,330, the prior year included specific one off funds raised towards the refurbishment of the ladies toilets.

There was a total surplus (net income) made of £1,278 for the 2022 year, compared to surplus (net income) of £72,620 in 2021.

Financial Risk Management

Through the Church Treasurer, the Trustees have continued to keep all budgets under careful review. The Treasurer draws up an annual budget and he keeps the church informed about progress throughout the year. The elders discuss any major projected expenditure with the Treasurer in advance of any final decision.

Principal funding sources

The Charity relies almost completely on the systematic giving of the membership to cover the day-today expenditure (including staffing), a significant proportion of which is gift-aided. However a new project designed to replace the existing youth activity building and to add new facilities - Including a Sports Hall, small meeting rooms and long overdue facilities for staff - is currently being planned and we have already raised part of the cost by means of a series of fund-raising events. We will also be applying for grants from several charities.

Reserves policy

At the year end the charity had total reserves of £1,337,626, of which £165,183 were restricted. General unrestricted free reserves after removing tangible fixed assets and investment property amounted to £54,903.

It is the policy of the Trustees to keep in reserve such sums of money that are adequate to meet essential expenditure for a period of approximately three months. Amongst other things, this covers staffing costs and the cost of utilities. At the year end the Church is holding in excess of three months expenditure as they are expecting extensive works to be done in the coming few years.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by the Memorandum and Articles of Association which were adopted on its incorporation on 22 August 2007.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Crockford

Mr J N Jones (Resigned 5 June 2023)

Mr J Dowds

Ms J Duffin

Mr T Fay (Resigned 17 October 2022)

Mr R Rutter

Mr D R Sims (Resigned 5 June 2023)

Mr J Brinson

Mr Malcolm Marshall (Appointed 24 October 2022 and resigned 5 June 2023)

Mr C Du Puy (Appointed 5 June 2023)

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the existing trustees.

Organisational structure

The elders of the church are responsible for day-to-day management and for the spiritual oversight of the church members. The elders work with the trustees in order to ensure that the church achieves its charitable objectives, to ensure that it observes its statutory responsibilities in relation to Child Protection and Health and Safety, and to ensure that the church finances remain sound. The elders are key management personnel.

A Finance Team handles the church's revenue and expenditure on a day-to-day basis and it advises the elders and trustees of any issues that need to be addressed. The Treasurer also serves as a Trustee.

Trustees holding title to property

Mr Jones, Mr Sims, Mr Rutter and Mr Brinson, all current trustees, hold title to all property belonging to the charity.

Risk management

The Trustees are satisfied that the risks faced by the Charity are manageable and the strategies that have been adopted so far have proved to be adequate to meet any foreseeable eventuality. They have ensured that the Charity has an appropriate level of insurance cover for buildings, contents and third-party liability.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Safeguarding

The Safeguarding Team has worked hard to consolidate our understanding of our statutory responsibilities with regard to the protection of vulnerable individuals, including children, young people and Seniors. An annual training session is designed to ensure all volunteers are aware of any recent changes in legislation.

The trustees' report was approved by the Board of Trustees.

Mr J Brinson

Trustee

Dated: 23 July 2023

TWYNHAM CHURCH FOR THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TWYNHAM CHURCH FOR THE COMMUNITY

I report to the trustees on my examination of the financial statements of Twynham Church For The Community (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Lucy Filer
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 27 July 2023

TWYNHAM CHURCH FOR THE COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Donations and legacies	2	69,412	44,368	113,780	101,531
Charitable activities	3	-	-	-	38,000
Other trading activities	4	-	12,331	12,331	14,634
Investments	5	18,844	-	18,844	18,284
Other income	6	6,908	-	6,908	3,027
Total income		95,164	56,699	151,863	175,476
<u>Expenditure on:</u>					
Charitable activities	7	94,957	55,628	150,585	102,856
Net income for the year/ Net movement in funds		207	1,071	1,278	72,620
Fund balances at 1 January 2022		1,172,236	164,112	1,336,348	1,263,728
Fund balances at 31 December 2022		1,172,443	165,183	1,337,626	1,336,348

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		720,889		720,889
Investment properties	13		395,000		395,000
Investments	14		535		535
			<u>1,116,424</u>		<u>1,116,424</u>
Current assets					
Debtors	15	278		917	
Cash at bank and in hand		227,984		223,281	
		<u>228,262</u>		<u>224,198</u>	
Creditors: amounts falling due within one year	16	(7,060)		(4,274)	
Net current assets			<u>221,202</u>		<u>219,924</u>
Total assets less current liabilities			<u>1,337,626</u>		<u>1,336,348</u>
Income funds					
Restricted funds	17		165,183		164,112
<u>Unrestricted funds</u>					
Designated funds	18	1,651		1,151	
General unrestricted funds		1,170,792		1,171,085	
			<u>1,172,443</u>		<u>1,172,236</u>
			<u>1,337,626</u>		<u>1,336,348</u>

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 July 2023

Mr J Brinson

Trustee

Company Registration No. 06349990

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Twynham Church For The Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 99 Barrack Road, Christchurch, Dorset, BH23 2AL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

- income from donations, grants or fundraising are recognised when there is evidence of entitlement to the gift/income, receipt is probable and its amount can be measured reliably. Where terms or conditions are attached to the grant, income is only recognised to the extent that the charity has provided the specified goods or services.

- legacy income is recognised when receipt is probable and entitlement is established.

- rental income is measured at the amount receivable for the period.

- all other income is recorded gross when receivable.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they cost at least £500 and can be used for more than one year.

Freehold land and buildings

No depreciation is charged on the church as the property is maintained to such a standard that the residual value is not less than cost.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.15 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations	51,125	-	51,125	54,844
Gifts	5,775	32,480	38,255	22,898
Gift aid	12,512	4,159	16,671	15,660
Tithe	-	7,729	7,729	8,129
	<u>69,412</u>	<u>44,368</u>	<u>113,780</u>	<u>101,531</u>
For the year ended 31 December 2021	<u>72,981</u>	<u>28,550</u>		<u>101,531</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	Church activities	Link project	Total 2022	Total 2021
	2022	2022		
	£	£	£	£
Other income	-	-	-	38,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Other trading activities

	Restricted funds	Total
	2022	2021
	£	£
Fundraising events	12,331	14,634
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Rental income	18,700	18,100
Income from listed investments	144	184
	<u> </u>	<u> </u>
	18,844	18,284
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	6,908	3,027
	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Church activities 2022 £	Supporting individuals and charities 2022 £	Total 2022 £	Total 2021 £
Staff costs	71,100	-	71,100	59,753
Light and heat	7,024	-	7,024	2,371
Housekeeping and maintenance	20,461	-	20,461	11,122
Other office costs	5,306	115	5,421	4,846
Outreach	475	-	475	357
Sunday school and youth activities	2,132	-	2,132	1,890
Music group	-	-	-	10
Sundry	116	-	116	1,186
Pastor expenses	632	-	632	326
Speaker expenses	550	-	550	270
Licences	1,241	-	1,241	1,166
Manse	5,643	-	5,643	3,377
Training	60	-	60	-
Link building fund	-	-	-	280
Act 435	600	-	600	299
	<u>115,340</u>	<u>115</u>	<u>115,455</u>	<u>87,253</u>
Grant funding of activities (see note 8)	27,219	-	27,219	10,210
Share of support costs (see note 9)	2,937	-	2,937	2,732
Share of governance costs (see note 9)	3,216	1,758	4,974	2,661
	<u>148,712</u>	<u>1,873</u>	<u>150,585</u>	<u>102,856</u>
Analysis by fund				
Unrestricted funds	94,957	-	94,957	82,499
Restricted funds	53,755	1,873	55,628	20,357
	<u>148,712</u>	<u>1,873</u>	<u>150,585</u>	<u>102,856</u>
For the year ended 31 December 2021				
Unrestricted funds	82,499	-		82,499
Restricted funds	19,981	376		20,357
	<u>102,480</u>	<u>376</u>		<u>102,856</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Grants payable

	Church activities 2022 £	Church activities 2021 £
Grants to institutions:		
Counties	1,008	1,008
Open Doors	1,118	1,008
Friends International	1,008	1,008
PACE	720	720
Christchurch Food Bank	1,258	1,287
SAMS Missionary Support	-	1,166
WEC International	-	108
UNICEF	-	80
Vivia Network	-	250
Grain of Wheat International	17,000	1,135
Counselling Together	250	250
Yana Foundation	250	-
Royal British Legion	46	-
Sim International Pakistan Flood Relief	267	-
Stewardship	953	-
Other	-	-
	<u>23,878</u>	<u>8,020</u>
 Grants to individuals	 3,341	 2,190
	<u>27,219</u>	<u>10,210</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Insurance	2,937	-	2,937	2,732
Accountancy and legal fees	-	4,974	4,974	2,661
	<u>2,937</u>	<u>4,974</u>	<u>7,911</u>	<u>5,393</u>
Analysed between				
Charitable activities	<u>2,937</u>	<u>4,974</u>	<u>7,911</u>	<u>5,393</u>

Governance costs includes payments to the auditors of £2,600 (2021- £2,400) for independent examination fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

Four trustees (2021 - three) had expenses relating to general costs reimbursed during the year amounting to £63 (2021 - £446).

Trustees' donations

During the year the charity received donations of £17,230 (2021 - £14,400) from the trustees.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Employees	4	3
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	68,050	56,932
Social security costs	679	450
Other pension costs	2,371	2,371
	<u> </u>	<u> </u>
	<u>71,100</u>	<u>59,753</u>

Total Key Management remuneration for the year, including trustees remuneration detailed above, was £59,576 (2021 - £50,195).

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 January 2022	720,889
	<u> </u>
At 31 December 2022	720,889
	<u> </u>
Carrying amount	
At 31 December 2022	720,889
	<u> </u>
At 31 December 2021	720,889
	<u> </u>

13 Investment property

	2022
	£
Fair value	
At 1 January 2022 and 31 December 2022	395,000
	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Investment property

(Continued)

The Manse, previously occupied by the pastor, is now classed as investment property as it is now rented to a third party. The property was transferred from property, plant and equipment to investment property during 2016 at its previous valuation of £325,000. As at the 31 December 2016 the property was revalued by a Chartered Surveyor at £395,000 and a fair value adjustment was included in 2017. The Trustees believe that the value of the Manse at 31 December 2022 remains £395,000. No taxation is provided on the fair value adjustment due to the exemption available for the charity under Section 485 CTA 2010.

	2022	2021
	£	£
Freehold	395,000	395,000
	<u> </u>	<u> </u>

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2022 & 31 December 2022	535
	<u> </u>
Carrying amount	
At 31 December 2022	535
	<u> </u>
At 31 December 2020	535
	<u> </u>

There were no investment assets outside the UK.

The investment shown above is held at valuation.

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	278	917
	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	819	744
Other creditors	51	60
Accruals and deferred income	6,190	3,470
	<u>7,060</u>	<u>4,274</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£
Building Fund	559	3,105	(3,649)	15
Youth Worker	8,400	1,286	(9,686)	-
Special Gifts	299	25,542	(25,758)	83
Tithe	2,265	7,729	(7,134)	2,860
Little Ladybirds	272	228	(142)	358
Link Building Fund	142,727	20,188	(1,873)	161,042
The Hive	512	-	-	512
Acts 435	-	600	(600)	-
Youth Cafe	753	1,176	(1,282)	647
Ladies Toilet	8,325	2,555	(11,214)	(334)
	<u>164,112</u>	<u>62,409</u>	<u>(61,338)</u>	<u>165,183</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds

(Continued)

Building Fund

Funds are raised to assist in the upkeep and maintenance of the Church Building.

Youth Worker

Funds received to support the Youth Worker salary.

Special Gifts Fund

Funds are raised to support various organisations within the community.

Tithe Fund

10% of income from weekly offerings and standing orders are redistributed to charitable causes by the Elders.

Link Building Fund

Funds are raised for a new project designed to replace the existing building and add new facilities.

The Hive

The Hive is a toddler group. Parents are charged a small fee for each child and funds are spent on buying crafts and other items for the group.

Acts 435

Our Charity facilitates the means by which the transactions take place at no cost to the charity.

Youth Cafe

Funds raised to convert the loft space into a Youth Cafe.

Ladies Toilet

Funds raised to cover the cost of refurbishing the ladies toilets. The deficit has been covered by fundraising costs received after date.

Other restricted funds

Other funds are set up as and when the Church considers necessary. They are usually one off funds and the income is expended once received.

Transfers between funds

During the year there have been small transfers between funds, the prior year includes a larger transfer from the Youth Cafe fund, representing building works to convert the loft into a Cafe.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£
Repairs	1,151	(3,185)	3,685	1,651
	<u>1,151</u>	<u>(3,185)</u>	<u>3,685</u>	<u>1,651</u>

A designated repair fund has been created to meet future repair and maintenance expenditure on the buildings.

19 Analysis of net assets between funds

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible assets	720,889	-	720,889	720,889
Investment properties	395,000	-	395,000	395,000
Investments	535	-	535	535
Current assets/(liabilities)	56,019	165,183	221,202	219,924
	<u>1,172,443</u>	<u>165,183</u>	<u>1,337,626</u>	<u>1,336,348</u>

20 Related party transactions

No trustees have any relatives involved with the control or running of the charity.

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales - Charity number 1122666

Accounts

CHARITY COMMISSION

Charity Registration No. 1122666

Company Registration No. 06349990 (England and Wales)

TWYNHAM CHURCH FOR THE COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

TWYNHAM CHURCH FOR THE COMMUNITY

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TWYNHAM CHURCH FOR THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Crockford Mr J N Jones Mr J Dowds Ms J Duffin Mr T Fay Mr R Rutter Mr D R Sims Mr J Brinson	(Appointed 25 January 2021)
Secretary	Mr D R Sims	
Charity number	1122666	
Company number	06349990	
Principal address	99 Barrack Road Christchurch Dorset BH23 2AL	
Registered office	99 Barrack Road Christchurch Dorset BH23 2AL	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Christchurch and in such other parts of the United Kingdom or the World, as Trustees may from time to time think fit and other such purposes which are exclusively charitable work of the Charity;

To further Christian education in such parts of Christchurch, United Kingdom and the World as the Trustees may from time to time think fit; and

To provide or assist in the provision of facilities in the interest of social welfare from recreation or other leisure time occupations.

The principal objectives of the charity, as set out in the Trust Deed are:

The preaching of the Gospel.

The nurture of Christian believers.

The nurture of families.

Material and spiritual service to the wider community.

Practical and financial support for the Christian Mission worldwide.

Significant activities

Regular church services, including weekly Family Services.

Regular activities, including an Alpha Course that is designed to promote the Christian Faith in the community and a follow-on course that is designed for those who have completed the Alpha Course.

Regular 'Outreach' events, especially at Christmas and Easter.

Regular house-groups that are designed to provide both teaching and fellowship for Christians.

Family-oriented activities designed to promote effective parenting.

Regular activities for children and young people. These include both children belonging to church families and those with no church connections. To this end we employ part-time Youth and Children / Families Worker.

Regular activities for Seniors.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how this has been achieved are detailed elsewhere in the Trustees report. The Trustees confirm that they have considered the Charity Commission's guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Grants

It is the policy of the Trustees not to apply for grants that are derived from various forms of gambling, although they would be prepared to consider accepting a grant from another charitable organisation that was in receipt of such funding.

In addition, they are resolved not to accept funding that has conditions attached to it, especially when these conditions may be in conflict with the core beliefs and values of the Charity.

Volunteers

Volunteers are an integral part of the running of the church with its varied activities during the week and on Sunday's.

Additional details

The charity receives a small dividend from the Tighe Trust - a long-standing trust fund. This income is committed to work amongst children and young people. The performance of the portfolio is reviewed from time to time.

The charity makes regular donations both to individual Christian workers and to reputable charitable and Christian Mission organisations both in the UK and overseas.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

At the beginning of 2021, we continued to have our usual programmes affected by the Coronavirus pandemic restricting some of our activities and causing others to be posted online. We allowed this time to improve our livestreaming of Sunday services with midweek activities either cancelled or held on platforms such as Zoom.

In March we recommenced youthwork in accordance with government guidelines set out by the DfE and recommenced church services. We also recommenced some of the home groups moving them from homes into the church to allow for necessary distancing, ventilation etc or outside meeting in gardens in accordance with the guidance set out by the government.

In late April we recommenced all children's work again in accordance with DfE guidelines.

As guidelines were relaxed we also recommenced other social groups to allow people to meet alongside mental health support groups, fitness groups and alike.

In July we completed the renovation of the Loft space to create a new Loft Youth Café, set up to enable a new youth work to build relationships with young people in the community. In August we lost our Youth Leader and Children's Administrator as they wished to commence a career in full time education, the work instead was supported ably by our placement students from Moorlands College. We are looking for a replacement Youth Leader with interviews imminently expected.

We have sought to pastorally support the church and community where possible by phone and socially distanced visits and later we were able to support people more readily face to face again.

In terms of events, we were able to hold a 'Spring Fair', Jumble Sale, Cream Tea and a very popular 'Christmas Fair' all of which were extremely well received and attended.

'LINK' Building Project

Pledges have continued to be honoured, with receipts including gift aid totaling £7,370 for the year with still more to come. Following the easing of Covid 19 restrictions, a number of fundraising events have taken place generating £10,018 (compared to £5,683 in 2020). Grants were also received of £12,500.

Applications for Grants were also made and are currently pending response.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Donations have continued to increase, with Standing Order receipts increasing by £6,899. Gifts and offerings reduced by £36,095, with most of the reduction related to the 'Link' Building Project, with many pledges honoured in 2020.

Income from gift aid has reduced by £4,773, which is related to the 'Link' Building Project and the reduction in gifts and offerings

Rental Income increased by £6,225 due to the Property being occupied for the full year, following new tenants in September 2020.

Income from fundraising events this year increased by £8,951 to £14,634 following the easing of Covid 19 restrictions and an increased number of events in aid of the 'Link' building.

There was a total surplus (net income) made of £72,620 for the 2021 year compared to surplus (net income) of £62,580 in 2020.

Financial Risk Management

Through the Church Treasurer, the Trustees have continued to keep all budgets under careful review. The Treasurer draws up an annual budget and he keeps the church informed about progress throughout the year. The elders discuss any major projected expenditure with the Treasurer in advance of any final decision.

Principal funding sources

The Charity relies almost completely on the systematic giving of the membership to cover the day-to-day expenditure (including staffing), a significant proportion of which is gift-aided. An existing project designed to replace the youth activity building and to add new facilities - Including a Sports Hall, small meeting rooms and long overdue facilities for staff - continues to be planned and we have already raised part of the cost by means of a series of fund-raising events. We will also be applying for grants from several charities.

Reserves policy

At the year end the charity had total reserves of £1,336,348, of which £164,112 were restricted. General unrestricted free reserves after removing tangible fixed assets and investment property amounted to £55,196.

It is the policy of the Trustees to keep in reserve such sums of money that are adequate to meet essential expenditure for a period of approximately three months. Amongst other things, this covers staffing costs and the cost of utilities. At the year end the Church is holding in excess of three months expenditure as they are expecting extensive works to be done in the coming few years.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by the Memorandum and Articles of Association which were adopted on its incorporation on 22 August 2007.

TWYNHAM CHURCH FOR THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Crockford

Mr J N Jones

Mr J Dowds

Ms J Duffin

Mr T Fay

Mr R Rutter

Mr A B Du Puy (Resigned 1 January 2021)

Mr D R Sims

Mr J Brinson (Appointed 25 January 2021)

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the existing trustees.

Organisational structure

The elders of the church are responsible for day-to-day management and for the spiritual oversight of the church members. The elders work with the trustees in order to ensure that the church achieves its charitable objectives, to ensure that it observes its statutory responsibilities in relation to Child Protection and Health and Safety, and to ensure that the church finances remain sound. The elders are key management personnel.

A Finance Team handles the church's revenue and expenditure on a day-to-day basis and it advises the elders and trustees of any issues that need to be addressed. The Treasurer also serves as a Trustee.

Trustees holding title to property

Mr Jones, Mr Sims, Mr Rutter and Mr Brinson, all current trustees, hold title to all property belonging to the charity.

Risk management

The Trustees are satisfied that the risks faced by the Charity are manageable and the strategies that have been adopted so far have proved to be adequate to meet any foreseeable eventuality. They have ensured that the Charity has an appropriate level of insurance cover for buildings, contents and third-party liability.

Safeguarding

The Safeguarding Team has worked hard to consolidate our understanding of our statutory responsibilities with regard to the protection of vulnerable individuals, including children, young people and Seniors. An annual training session is designed to ensure all volunteers are aware of any recent changes in legislation.

The trustees' report was approved by the Board of Trustees.



Mr J N Jones

Trustee

Dated: 5/1/22

TWYNHAM CHURCH FOR THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TWYNHAM CHURCH FOR THE COMMUNITY

I report to the trustees on my examination of the financial statements of Twynham Church For The Community (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


Lucy Filer
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 7 September 2022

TWYNHAM CHURCH FOR THE COMMUNITY

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	2	72,981	28,550	101,531	134,537
Charitable activities	3	-	38,000	38,000	19,300
Other trading activities	4	-	14,634	14,634	5,683
Investments	5	18,284	-	18,284	12,053
Other income	6	3,027	-	3,027	1,358
Total income		94,292	81,184	175,476	172,931
<u>Expenditure on:</u>					
Charitable activities	7	82,499	20,357	102,856	109,420
Net gains/(losses) on investments	12	-	-	-	(931)
Net incoming resources before transfers		11,793	60,827	72,620	62,580
Gross transfers between funds		20,889	(20,889)	-	-
Net income for the year/ Net movement in funds		32,682	39,938	72,620	62,580
Fund balances at 1 January 2021		1,139,554	124,174	1,263,728	1,201,148
Fund balances at 31 December 2021		1,172,236	164,112	1,336,348	1,263,728

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		720,889		700,000
Investment properties	14		395,000		395,000
Investments	15		535		535
			<u>1,116,424</u>		<u>1,095,535</u>
Current assets					
Debtors	16	917		178	
Cash at bank and in hand		223,281		171,372	
		<u>224,198</u>		<u>171,550</u>	
Creditors: amounts falling due within one year	17	<u>(4,274)</u>		<u>(3,357)</u>	
Net current assets			219,924		168,193
Total assets less current liabilities			<u>1,336,348</u>		<u>1,263,728</u>
Income funds					
Restricted funds	18		164,112		124,174
<u>Unrestricted funds</u>					
Designated funds	19	1,151		601	
General unrestricted funds		1,171,085		1,138,953	
		<u>1,172,236</u>		<u>1,139,554</u>	
			<u>1,336,348</u>		<u>1,263,728</u>

TWYNHAM CHURCH FOR THE COMMUNITY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5/9/22


.....

Mr J N Jones

Trustee

Company Registration No. 06349990

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Twynham Church For The Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 99 Barrack Road, Christchurch, Dorset, BH23 2AL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

- income from donations, grants or fundraising are recognised when there is evidence of entitlement to the gift/income, receipt is probable and its amount can be measured reliably. Where terms or conditions are attached to the grant, income is only recognised to the extent that the charity has provided the specified goods or services.

- legacy income is recognised when receipt is probable and entitlement is established.

- rental income is measured at the amount receivable for the period.

- all other income is recorded gross when receivable.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they cost at least £500 and can be used for more than one year.

Freehold land and buildings

No depreciation is charged on the church as the property is maintained to such a standard that the residual value is not less than cost.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

1.15 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations	54,844	-	54,844	47,945
Gifts	5,305	17,593	22,898	58,993
Gift aid	12,832	2,828	15,660	20,433
Tithe	-	8,129	8,129	7,166
	<u>72,981</u>	<u>28,550</u>	<u>101,531</u>	<u>134,537</u>
For the year ended 31 December 2020	<u>67,025</u>	<u>67,512</u>		<u>134,537</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities

	Church activities	Link project	Total 2021	Total 2020
	2021	2021		
	£	£	£	£
Other income	25,500	12,500	38,000	19,300
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Other trading activities

	Restricted funds	Total
	2021	2020
	£	£
Fundraising events	14,634	5,683
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Total
	2021	2020
	£	£
Rental income	18,100	11,875
Income from listed investments	184	142
Interest receivable	-	36
	<u> </u>	<u> </u>
	18,284	12,053
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Other income	3,027	1,358
	<u> </u>	<u> </u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7

Charitable activities

	Church activities 2021 £	Supporting individuals and charities 2021 £	Total 2021 £	Total 2020 £
Staff costs	59,753	-	59,753	54,817
Light and heat	2,371	-	2,371	2,026
Housekeeping and maintenance	11,122	-	11,122	9,189
Other office costs	4,750	96	4,846	4,548
Outreach	357	-	357	20
Sunday school and youth activities	1,890	-	1,890	1,844
Music group	10	-	10	803
Sundry	1,186	-	1,186	495
Pastor expenses	326	-	326	66
Speaker expenses	270	-	270	50
Licences	1,166	-	1,166	1,081
Manse	3,377	-	3,377	7,375
Training	-	-	-	80
Link building fund	-	280	280	7,859
Act 435	299	-	299	755
Live streaming	-	-	-	2,254
	<u>86,877</u>	<u>376</u>	<u>87,253</u>	<u>93,262</u>
Grant funding of activities (see note 8)	10,210	-	10,210	9,174
Share of support costs (see note 9)	2,732	-	2,732	2,972
Share of governance costs (see note 9)	2,661	-	2,661	4,012
	<u>102,480</u>	<u>376</u>	<u>102,856</u>	<u>109,420</u>
Analysis by fund				
Unrestricted funds	82,499	-	82,499	86,822
Restricted funds	19,981	376	20,357	22,598
	<u>102,480</u>	<u>376</u>	<u>102,856</u>	<u>109,420</u>
For the year ended 31 December 2020				
Unrestricted funds	86,822	-		86,822
Restricted funds	13,264	9,334		22,598
	<u>100,086</u>	<u>9,334</u>		<u>109,420</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Grants payable

	Church activities 2021 £	Church activities 2020 £
Grants to institutions:		
Counties	1,008	1,008
Open Doors	1,008	1,008
Friends International	1,008	1,008
PACE	720	60
Christchurch Food Bank	1,287	1,058
SAMS Missionary Support	1,166	1,008
WEC International	108	-
UNICEF	80	-
Vivia Network	250	-
Grain of Wheat International	1,135	2,000
Counselling Together	250	-
	<u>8,020</u>	<u>7,150</u>
Grants to individuals	2,190	2,024
	<u>10,210</u>	<u>9,174</u>

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Insurance	2,732	-	2,732	2,972
Accountancy and legal fees	-	2,661	2,661	4,012
	<u>2,732</u>	<u>2,661</u>	<u>5,393</u>	<u>6,984</u>
Analysed between				
Charitable activities	<u>2,732</u>	<u>2,661</u>	<u>5,393</u>	<u>6,984</u>

Governance costs includes payments to the auditors of £2,400 (2020- £2,400) for independent examination fees.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

In the previous year, J Duffin received remuneration of £950 for her temporary role as a Children's worker. All payments were authorised by the Trustees.

Trustees' expenses

Three trustees (2020 - three) had expenses relating to general costs and repairs & maintenance reimbursed during the year amounting to £446 (2020 - £2,411).

Trustees' donations

During the year the charity received donations of £14,400 (2020 - £23,060) from the trustees.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Employees	3	3
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£	£
Wages and salaries	56,932	51,726
Social security costs	450	902
Other pension costs	2,371	2,189
	<u> </u>	<u> </u>
	59,753	54,817
	<u> </u>	<u> </u>

Total Key Management remuneration for the year, including trustees remuneration detailed above, was £50,195 (2020 - £45,996).

There were no employees whose annual remuneration was £60,000 or more.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Net gains/(losses) on investments

	Unrestricted funds	Total
	2021	2020
	£	£
Gain/(loss) on sale of investments	-	(931)
	<u> </u>	<u> </u>

13 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 January 2021	700,000
Additions	20,889
	<u> </u>
At 31 December 2021	720,889
	<u> </u>
Carrying amount	
At 31 December 2021	720,889
	<u> </u>
At 31 December 2020	700,000
	<u> </u>

14 Investment property

	2021
	£
Fair value	
At 1 January 2021 and 31 December 2021	395,000
	<u> </u>

The Manse, previously occupied by the pastor, is now classed as investment property as it is now rented to a third party. The property was transferred from property, plant and equipment to investment property during 2016 at its previous valuation of £325,000. As at the 31 December 2016 the property was revalued by a Chartered Surveyor at £395,000 and a fair value adjustment was included in 2017. The Trustees believe that the value of the Manse at 31 December 2021 remains £395,000. No taxation is provided on the fair value adjustment due to the exemption available for the charity under Section 485 CTA 2010.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Investment property (Continued)

	2021 £	2020 £
Freehold	395,000	395,000

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021 & 31 December 2021	535
Carrying amount	
At 31 December 2021	535
At 31 December 2020	535

There were no investment assets outside the UK.

The investment shown above is held at valuation.

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	917	178

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	744	735
Other creditors	60	118
Accruals and deferred income	3,470	2,504
	4,274	3,357

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Building Fund	210	349	-	-	559
Youth Worker	-	11,530	(3,130)	-	8,400
Special Gifts	363	3,749	(3,638)	(175)	299
Tithe	1,651	8,129	(7,260)	(255)	2,265
Little Ladybirds	172	-	-	100	272
Link Building Fund	113,216	29,887	(376)	-	142,727
The Hive	512	-	-	-	512
Acts 435	-	300	(299)	(1)	-
Youth Cafe	4,050	22,926	(5,654)	(20,569)	753
Ladies Toilet	4,000	4,314	-	11	8,325
	<u>124,174</u>	<u>81,184</u>	<u>(20,357)</u>	<u>(20,889)</u>	<u>164,112</u>

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

(Continued)

Building Fund

Funds are raised to assist in the upkeep and maintenance of the Church Building.

Youth Worker

Funds received to support the Youth Worker salary.

Special Gifts Fund

Funds are raised to support various organisations within the community.

Tithe Fund

10% of income from weekly offerings and standing orders are redistributed to charitable causes by the Elders.

Link Building Fund

Funds are raised for a new project designed to replace the existing building and add new facilities.

The Hive

The Hive is a toddler group. Parents are charged a small fee for each child and funds are spent on buying crafts and other items for the group.

Acts 435

Our Charity facilitates the means by which the transactions take place at no cost to the charity.

Youth Cafe

Funds raised to convert the loft space into a Youth Cafe.

Ladies Toilet

Funds raised to cover the cost of refurbishing the ladies toilets.

Other restricted funds

Other funds are set up as and when the Church considers necessary. They are usually one off funds and the income is expended once received.

Transfers between funds

During the year there have been small transfers between funds and a larger transfer from the Youth Cafe fund, represents building works to convert the loft into a Cafe.

TWYNHAM CHURCH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£
Repairs	601	(450)	1,000	1,151
	<u>601</u>	<u>(450)</u>	<u>1,000</u>	<u>1,151</u>
	<u><u>601</u></u>	<u><u>(450)</u></u>	<u><u>1,000</u></u>	<u><u>1,151</u></u>

A designated repair fund has been created to meet future repair and maintenance expenditure on the buildings.

20 Analysis of net assets between funds

	Unrestricted 2021	Restricted 2021	Total 2021	Total 2020
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible assets	720,889	-	720,889	700,000
Investment properties	395,000	-	395,000	395,000
Investments	535	-	535	535
Current assets/(liabilities)	55,812	164,112	219,924	168,193
	<u>1,172,236</u>	<u>164,112</u>	<u>1,336,348</u>	<u>1,263,728</u>
	<u><u>1,172,236</u></u>	<u><u>164,112</u></u>	<u><u>1,336,348</u></u>	<u><u>1,263,728</u></u>

21 Related party transactions

In the prior year the charity paid gross remuneration of £1,346 to one of the trustees daughter-in-law, as a Children and Families worker. They were employed under a formal Contract of Employment at the request of the Elders of the church.

No other Trustees have any relatives involved with the control or running of the charity.

TWYNHAM CHURCH FOR THE COMMUNITY

England & Wales - Charity number 1122666

Accounts

REGISTERED COMPANY NUMBER: 06349990
REGISTERED CHARITY NUMBER: 1122666

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Twynham Church For The Community**

Filer Knapper LLP
Chartered Accountants
10 Bridge Street
Christchurch
Dorset
BH23 1EF

CHARITY COMMISSION

Twynham Church For The Community

Contents of the Financial Statements for the Year Ended 31 December 2020

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Twynham Church For The Community

Reference and Administrative Details for the Year Ended 31 December 2020

Trustees	Mr A B Du Puy (resigned 1.1.2021) Mr D R Sims Mr J N Jones Mr S Crockford Mr J Dowds Ms J Duffin Mr T Fay Mr R Rutter Mr J Brinson (appointed 25.1.2021)
Company secretary	Mr D R Sims
Registered office	99 Barrack Road Christchurch Dorset BH23 2AL
Registered company number	06349990
Registered charity number	1122666
Independent examiner	Filer Knapper LLP Chartered Accountants 10 Bridge Street Christchurch Dorset BH23 1EF

Twynham Church For The Community (Registered number: 06349990)

Report of the Trustees for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Christchurch and in such other parts of the United Kingdom or the World, as Trustees may from time to time think fit and other such purposes which are exclusively charitable work of the Charity;

To further Christian education in such parts of Christchurch, United Kingdom and the World as the Trustees may from time to time think fit; and

To provide or assist in the provision of facilities in the interest of social welfare from recreation or other leisure time occupations.

The principal objectives of the charity, as set out in the Trust Deed are:

The preaching of the Gospel.

The nurture of Christian believers.

The nurture of families.

Material and spiritual service to the wider community.

Practical and financial support for the Christian Mission worldwide.

Significant activities

Regular church services, including weekly Family Services.

Regular activities, including an Alpha Course that is designed to promote the Christian Faith in the community and a follow-on course that is designed for those who have completed the Alpha Course.

Regular 'Outreach' events, especially at Christmas and Easter.

Regular house-groups that are designed to provide both teaching and fellowship for Christians.

Family-oriented activities designed to promote effective parenting.

Regular activities for children and young people. These include both children belonging to church families and those with no church connections. To this end we employ part-time Youth and Children / Families Worker.

Regular activities for Seniors.

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how this has been achieved are detailed elsewhere in the Trustees report. The Trustees confirm that they have considered the Charity Commission's guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

Twynham Church For The Community (Registered number: 06349990)

Report of the Trustees for the Year Ended 31 December 2020

Objectives and activities

Grants

It is the policy of the Trustees not to apply for grants that are derived from various forms of gambling, although they would be prepared to consider accepting a grant from another charitable organisation that was in receipt of such funding.

In addition, they are resolved not to accept funding that has conditions attached to it, especially when these conditions may be in conflict with the core beliefs and values of the Charity.

Volunteers

Volunteers are an integral part of the running of the church with it's varied activities during the week and on Sunday's.

Additional details

The charity receives a small dividend from the Tighe Trust - a long-standing trust fund. This income is committed to work amongst children and young people. The performance of the portfolio is reviewed from time to time.

The charity makes regular donations both to individual Christian workers and to reputable charitable and Christian Mission organisations both in the UK and overseas.

Twynham Church For The Community (Registered number: 06349990)

Report of the Trustees for the Year Ended 31 December 2020

Achievement and performance

At the beginning of 2020, we continued with the usual programmes for the life of the church, with Sunday services and mid-week activities including under 5s work and groups for those who are retired. This abruptly changed in March with the first of two national lockdowns, requiring us to respond with the development of online programmes.

We created Twynham Online on YouTube as a digital platform to continue Sunday services; with the creative inclusion of worships, sermons, world mission slots, prayers and readings in order to keep the church together and to help other churches and organisations facing the common challenges during this period.

We also opened home groups and created a drop in online café and prayer breakfast for adults using the 'Zoom' platform. Alongside this we were able to create an online young people's groups for activities and chats with the youth leaders and a kid's newsletter.

Our physical church weekday groups had to be suspended for public safety reasons.

In July 2020, we recommenced live church services and incorporated a live streaming element from the church building, with pre-recorded sections alongside: live preaching and service leading. We sought to reach out to a wider audience and had very good feedback from the church and wider community, alongside new opportunities internationally with messages of thanks and support from around the world.

In September we employed a new Youth Leader and Children's Administrator to help us create new opportunities for those struggling to connect with the work. They also began to develop a vision to create a post pandemic youth café raising £22,000 through gifts and grants. This project got underway as 2020 ended. The new leader also began to create media for broadcast on Kids and Youth Channels for Twynham Church and for use on Sunday mornings, which was very popular indeed.

We have sought to pastorally support the church and community where possible by phone and socially distanced visits.

In terms of events, we were able to hold two outdoor test event table top sales and following that, an outdoor August Jumble Sale and outdoor December Christmas Fair; both were extremely well received and attended.

'LINK' Building Project

At the beginning of the year it was decided to ask those people who had promised to give gifts to the project to honour those pledges, as it was intended to move the project forward to apply for Grants. This resulted in income of £59,000 (Inclusive of Gift Aid) with still more to come. Grants were also received of £15,300.

Due to Covid -19 restrictions few events took place during the year but those that did take place generated a further £5,683.

Applications for Grants were also made and are currently pending response.

Twynham Church For The Community (Registered number: 06349990)

Report of the Trustees for the Year Ended 31 December 2020

Financial review

Financial position

Gifts and offerings increased by £30,543. Most of this related to the 'Link' Building Project. Due to the closure of the church during Covid - 19 restrictions the weekly offerings reduced considerably. However, monthly giving by Standing Orders increase by £2,742.

Income from gift aid has increased by £5,385 which related to the 'Link' Building Project..

Rental Income reduced by £6,065 due to the Property being empty for several months while refurbishment took place. New tenants took occupation in September 2020.

Income from fundraising events this year (excluding 'Doug's Walk') was £4,523 whereas last year it was £10,861. The final Income from 'Doug's Walk' was £14,592 which took place during the period June to August 2019.

There was a total surplus (net income) made of £62,580 for the 2020 year compared to surplus (net income) of £32,201 in 2019.

Impact of Covid 19 on 2020

The impact of Covid-19 on religious organisation, through government lockdown and social distancing procedures, caused the charity to close/reduce the number of visitors to its church and stop face to face community workshops for an extended period in 2020 into 2021. Despite this, the charity is fortunate to have continued receiving donations and as a result, the charities income is greater than that predicted for the current year so far. Operating costs have also fallen due to closure and reduced face to face activities. On this basis the trustees confirm the financial statements have been prepared on a going concern basis.

Financial Risk Management

Through the Church Treasurer, the Trustees have continued to keep all budgets under careful review. The Treasurer draws up an annual budget and he keeps the church informed about progress throughout the year. The elders discuss any major projected expenditure with the Treasurer in advance of any final decision.

Principal funding sources

The Charity relies almost completely on the systematic giving of the membership to cover the day-today expenditure (including staffing), a significant proportion of which is gift-aided. However a new project designed to replace the existing youth activity building and to add new facilities - Including a Sports Hall, small meeting rooms and long overdue facilities for staff - is currently being planned and we have already raised part of the cost by means of a series of fund-raising events. We will also be applying for grants from several charities.

Reserves policy

At the year end the charity had total reserves of £1,263,728, of which £124,174 were restricted. General unrestricted free reserves after removing tangible fixed assets and investment property amounted to £44,554.

It is the policy of the Trustees to keep in reserve such sums of money that are adequate to meet essential expenditure for a period of approximately three months. Amongst other things, this covers staffing costs and the cost of utilities. At the year end the Church is holding in excess of three months expenditure as they are expecting extensive works to be done in the coming few years.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by the Memorandum and Articles of Association which were adopted on its incorporation on 22 August 2007.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the existing trustees.

Twynham Church For The Community (Registered number: 06349990)

Report of the Trustees for the Year Ended 31 December 2020

Structure, governance and management

Organisational structure

The elders of the church are responsible for day-to-day management and for the spiritual oversight of the church members. The elders work with the trustees in order to ensure that the church achieves its charitable objectives, to ensure that it observes its statutory responsibilities in relation to Child Protection and Health and Safety, and to ensure that the church finances remain sound. The elders are key management personnel.

A Finance Team handles the church's revenue and expenditure on a day-to-day basis and it advises the elders and trustees of any issues that need to be addressed. The Treasurer also serves as a Trustee.

Trustees holding title to property

Mr Jones and Mr Sims, both current trustees, hold title to all property belonging to the charity.

Risk management

The Trustees are satisfied that the risks faced by the Charity are manageable and the strategies that have been adopted so far have proved to be adequate to meet any foreseeable eventuality. They have ensured that the Charity has an appropriate level of insurance cover for buildings, contents and third-party liability.

Safeguarding

The Safeguarding Team has worked hard to consolidate our understanding of our statutory responsibilities with regard to the protection of vulnerable individuals, including children, young people and Seniors. An annual training session is designed to ensure all volunteers are aware of any recent changes in legislation.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on12.08.2021..... and signed on its behalf by:



.....
Mr J N Jones - Trustee

Independent Examiner's Report to the Trustees of Twynham Church For The Community

Independent examiner's report to the trustees of Twynham Church For The Community ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Stephen Ellson
Filer Knapper LLP
Chartered Accountants
10 Bridge Street
Christchurch
Dorset
BH23 1EF

17 August 2021

Twynham Church For The Community

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies	2	67,025	67,512	134,537	96,425
Charitable activities					
Church activities		-	4,000	4,000	-
Link project		-	15,300	15,300	-
Other trading activities	3	-	5,683	5,683	24,293
Investment income	4	12,053	-	12,053	18,094
Other income		1,358	-	1,358	3,902
Total		80,436	92,495	172,931	142,714
Expenditure on					
Charitable activities					
Church activities		86,822	4,090	90,912	99,098
Supporting individuals and charities		-	9,174	9,174	11,727
Link project		-	9,334	9,334	-
Total		86,822	22,598	109,420	110,825
Net gains/(losses) on investments		(931)	-	(931)	312
NET INCOME/(EXPENDITURE)		(7,317)	69,897	62,580	32,201
Reconciliation of funds					
Total funds brought forward		1,146,871	54,277	1,201,148	1,168,947
Total funds carried forward		1,139,554	124,174	1,263,728	1,201,148

The notes form part of these financial statements

Twynham Church For The Community (Registered number: 06349990)

Statement of Financial Position 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets					
Tangible assets	9	700,000	-	700,000	700,000
Investments					
Investments	10	535	-	535	1,465
Investment property	11	395,000	-	395,000	395,000
		<u>1,095,535</u>	-	<u>1,095,535</u>	<u>1,096,465</u>
Current assets					
Debtors	12	178	-	178	178
Cash at bank		47,198	124,174	171,372	108,327
		<u>47,376</u>	<u>124,174</u>	<u>171,550</u>	<u>108,505</u>
Creditors					
Amounts falling due within one year	13	(3,357)	-	(3,357)	(3,822)
		<u>44,019</u>	<u>124,174</u>	<u>168,193</u>	<u>104,683</u>
Net current assets					
		<u>44,019</u>	<u>124,174</u>	<u>168,193</u>	<u>104,683</u>
Total assets less current liabilities		<u>1,139,554</u>	<u>124,174</u>	<u>1,263,728</u>	<u>1,201,148</u>
NET ASSETS		<u><u>1,139,554</u></u>	<u><u>124,174</u></u>	<u><u>1,263,728</u></u>	<u><u>1,201,148</u></u>
Funds					
	14			1,139,554	1,146,871
Unrestricted funds				124,174	54,277
Restricted funds				<u>1,263,728</u>	<u>1,201,148</u>
Total funds				<u><u>1,263,728</u></u>	<u><u>1,201,148</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Twynham Church For The Community (Registered number: 06349990)

**Statement of Financial Position - continued
31 December 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on12.08.2021 and were signed on its behalf by:


.....
Mr J N Jones - Trustee

The notes form part of these financial statements

Twynham Church For The Community

Notes to the Financial Statements for the Year Ended 31 December 2020

1. Accounting policies

Basis of preparing the financial statements

The charity is a private company limited by guarantee, registered in England and Wales and a charity registered in England and Wales. The registered office and operating address is Twynham Church for the Community, 99 Barrack Road, Christchurch, Dorset, BH23 2AL. The principal activity of the charity is to advance the Christian faith.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Income

Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- income from donations, grants or fundraising are recognised when there is evidence of entitlement to the gift/income, receipt is probable and its amount can be measured reliably. Where terms or conditions are attached to the grant, income is only recognised to the extent that the charity has provided the specified goods or services.
- legacy income is recognised when receipt is probable and entitlement is established.
- rental income is measured at the amount receivable for the period.
- all other income is recorded gross when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they cost at least £500 and can be used for more than one year.

No depreciation is charged on the church as the property is maintained to such a standard that the residual value is not less than cost.

Investment property

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

1. Accounting policies - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Listed investments are measured at fair value with changes in fair value being recognised in the profit and loss.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The impact of Covid-19 on religious organisation, through government lockdown and social distancing procedures, caused the charity to close/reduce the number of visitors to its church and stop face to face community workshops for an extended period in 2020 into 2021. Despite this, the charity is fortunate to have continued receiving donations and as a result, the charities income is greater than that predicted for the current year so far. Operating costs have also fallen due to closure and reduced face to face activities. On this basis the trustees confirm the financial statements have been prepared on a going concern basis.

2. Donations and legacies

	2020	2019
	£	£
Gifts	58,993	28,450
Donations	47,945	45,203
Gift aid	20,433	15,048
Tithe	7,166	7,724
	<u>134,537</u>	<u>96,425</u>

3. Other trading activities

	2020	2019
	£	£
Fundraising events	<u>5,683</u>	<u>24,293</u>

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

4. Investment income	2020 £	2019 £
Rents received	11,875	17,940
Other fixed asset invest - FII	142	100
Deposit account interest	36	54
	12,053	18,094
	12,053	18,094

5. Support costs	Other £	Governance costs £	Totals £
Church activities	2,972	2,572	5,544
Link project	-	1,440	1,440
	2,972	4,012	6,984
	2,972	4,012	6,984

Support costs, included in the above, are as follows:

Other

	2020 Church activities £	2019 Total activities £
Insurance	2,972	2,543
	2,972	2,543

Governance costs

	Church activities £	Link project £	2020 Total activities £	2019 Total activities £
Independent examination of the financial statements	2,400	-	2,400	2,400
Legal and professional	172	1,440	1,612	232
	2,572	1,440	4,012	2,632
	2,572	1,440	4,012	2,632

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

6. Trustees' remuneration and benefits

During the year J Duffin received remuneration of £950 for her temporary role as Children's worker. All payments were authorised by the trustees.

Trustees' expenses

Three trustees (2019 - two) had expenses relating to repairs and maintenance reimbursed during the year amounting to £2,411 (2019 - £785).

Trustees' donations

During the year the charity received donations of £23,060 from the trustees.

7. Staff costs

The average monthly number of employees during the year was as follows:

	2020	2019
Employees	3	4
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Total Key Management remuneration for the year, including trustees remuneration detailed above, was £45,996 (2019 - £45,207).

8. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	71,370	25,055	96,425
Other trading activities	-	24,293	24,293
Investment income	18,094	-	18,094
Other income	3,902	-	3,902
Total	<u>93,366</u>	<u>49,348</u>	<u>142,714</u>
Expenditure on			
Charitable activities			
Church activities	90,445	8,653	99,098
Supporting individuals and charities	200	11,527	11,727
Total	<u>90,645</u>	<u>20,180</u>	<u>110,825</u>
Net gains on investments	<u>312</u>	<u>-</u>	<u>312</u>
NET INCOME	<u>3,033</u>	<u>29,168</u>	<u>32,201</u>

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

8. Comparatives for the statement of financial activities - continued	Unrestricted funds £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	1,143,838	25,109	1,168,947
Total funds carried forward	1,146,871	54,277	1,201,148
9. Tangible fixed assets			Freehold property £
Cost			
At 1 January 2020 and 31 December 2020			700,000
Net book value			
At 31 December 2020			700,000
At 31 December 2019			700,000
10. Fixed asset investments			Listed investments £
Market value			
At 1 January 2020			1,465
Revaluations			(930)
At 31 December 2020			535
Net book value			
At 31 December 2020			535
At 31 December 2019			1,465

There were no investment assets outside the UK.

The investment shown above is held at valuation.

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

11. Investment property	£
Fair value	
At 1 January 2020	
and 31 December 2020	<u>395,000</u>
Net book value	
At 31 December 2020	<u>395,000</u>
At 31 December 2019	<u>395,000</u>

The Manse, previously occupied by the pastor, is now classed as investment property as it is now rented to a third party. The property was transferred from property, plant and equipment to investment property during 2016 at its previous valuation of £325,000. As at the 31 December 2016 the property was revalued by a Chartered Surveyor at £395,000 and a fair value adjustment was included in 2017. The Trustees believe that the value of the Manse at 31 December 2020 remains £395,000. No taxation is provided on the fair value adjustment due to the exemption available for the charity under Section 485 CTA 2010.

12. Debtors: amounts falling due within one year	2020	2019
	£	£
Prepayments and accrued income	<u>178</u>	<u>178</u>
13. Creditors: amounts falling due within one year	2020	2019
	£	£
Social security and other taxes	735	266
Other creditors	118	-
Accruals and deferred income	<u>2,504</u>	<u>3,556</u>
	<u>3,357</u>	<u>3,822</u>

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

14. Movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	46,864	(2,911)	-	43,953
Designated fund - repairs Church	5,007	(4,406)	-	601
Investment property	700,000	-	-	700,000
	395,000	-	-	395,000
	<u>1,146,871</u>	<u>(7,317)</u>	<u>-</u>	<u>1,139,554</u>
Restricted funds				
Building fund	210	-	-	210
Youth worker	2,743	1,307	-	4,050
Future building	2,088	-	(2,088)	-
Special gifts	101	4,262	-	4,363
Tithe	2,410	(759)	-	1,651
Little ladybirds	132	40	-	172
Link building fund	32,667	65,047	15,502	113,216
Dougs Walk	13,414	-	(13,414)	-
The Hive	512	-	-	512
	<u>54,277</u>	<u>69,897</u>	<u>-</u>	<u>124,174</u>
TOTAL FUNDS	<u><u>1,201,148</u></u>	<u><u>62,580</u></u>	<u><u>-</u></u>	<u><u>1,263,728</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	79,235	(81,215)	(931)	(2,911)
Designated fund - repairs	1,201	(5,607)	-	(4,406)
	<u>80,436</u>	<u>(86,822)</u>	<u>(931)</u>	<u>(7,317)</u>
Restricted funds				
Youth worker	2,631	(1,324)	-	1,307
Special gifts	5,511	(1,249)	-	4,262
Tithe	7,166	(7,925)	-	(759)
Little ladybirds	40	-	-	40
Link building fund	74,381	(9,334)	-	65,047
Acts 435	755	(755)	-	-
Live streaming	2,011	(2,011)	-	-
	<u>92,495</u>	<u>(22,598)</u>	<u>-</u>	<u>69,897</u>
TOTAL FUNDS	<u><u>172,931</u></u>	<u><u>(109,420)</u></u>	<u><u>(931)</u></u>	<u><u>62,580</u></u>

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

14. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	43,831	3,033	-	46,864
Designated fund - repairs Church	5,007	-	-	5,007
Investment property	700,000	-	-	700,000
	395,000	-	-	395,000
	<u>1,143,838</u>	<u>3,033</u>	<u>-</u>	<u>1,146,871</u>
Restricted funds				
Building fund	210	-	-	210
Youth worker	300	(32)	2,475	2,743
Future building	2,088	-	-	2,088
Special gifts	4,438	(1,862)	(2,475)	101
Tithe	1,608	802	-	2,410
Little ladybirds	132	-	-	132
Food bank	10	(10)	-	-
Link building fund	16,323	16,344	-	32,667
Dougs Walk	-	13,414	-	13,414
The Hive	-	512	-	512
	<u>25,109</u>	<u>29,168</u>	<u>-</u>	<u>54,277</u>
TOTAL FUNDS	<u><u>1,168,947</u></u>	<u><u>32,201</u></u>	<u><u>-</u></u>	<u><u>1,201,148</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	93,366	(90,645)	312	3,033
Restricted funds				
Youth worker	10	(42)	-	(32)
Soul survivor	102	(102)	-	-
Special gifts	1,883	(3,745)	-	(1,862)
Tithe	7,724	(6,922)	-	802
Food bank	-	(10)	-	(10)
Link building fund	24,825	(8,481)	-	16,344
Dougs Walk	13,432	(18)	-	13,414
Acts 435	860	(860)	-	-
The Hive	512	-	-	512
	<u>49,348</u>	<u>(20,180)</u>	<u>-</u>	<u>29,168</u>
TOTAL FUNDS	<u><u>142,714</u></u>	<u><u>(110,825)</u></u>	<u><u>312</u></u>	<u><u>32,201</u></u>

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

14. Movement in funds - continued

Designated funds

A designated repair fund has been created to meet future repair and maintenance expenditure on the buildings.

Restricted funds

Building fund

Funds are raised to assist in the upkeep and maintenance of the Church Building.

Future Building and Building - Foyer and Office

Funds to cover the cost of any future building works if the church decides to improve the facilities.

Special Gifts fund

Funds are raised to support various organisations within the community.

Tithe fund

10% of income from weekly offerings and standing orders are redistributed to charitable causes by the Elders.

Link Building fund

Funds are raised for a new project designed to replace the existing building and add new facilities.

Doug's Walk

Monies raised from a 181 mile walk for the 'Link' Community building extension.

The Hive

The Hive is a toddler group. Parents are charged a small fee for each child and funds are spent on buying crafts and other items for the group.

Live Streaming

These funds are used to support live streaming of the weekly services.

Acts 435

Our Charity facilitates the means by which the transactions take place at no cost to the charity.

Other restricted funds

Other funds are set up as and when the Church considers necessary. They are usually one off funds and the income is expended once received.

Transfers between funds

During the year, monies previously raised for the 'Link' Community building extension, classified as Doug's Walk and Future Building restricted funds, have been reallocated to the Link Building fund.

Twynham Church For The Community

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

15. Employee benefit obligations

The amount recognised in expenditure as an expense in relation to defined contribution plans was £2,189 (2019 - £2,255).

16. Related party disclosures

During the year the charity employed one of the trustees daughter-in-law as a Children's and Families worker. They were employed under formal Contracts of Employment at the request of the Elders of the church. In total the charity paid gross remuneration of £1,346 to the individual. Occasionally they are reimbursed for expenses paid on behalf of the charity. No other Trustees have any relatives involved with the control or running of the charity.