

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

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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-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 £1,263,728, 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 on 12.08.2021 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>-</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)
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>1,139,554</u>	<u>124,174</u>	<u>1,263,728</u>	<u>1,201,148</u>
Funds	14				
Unrestricted funds				1,139,554	1,146,871
Restricted funds				124,174	54,277
Total funds				<u>1,263,728</u>	<u>1,201,148</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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
	<u>12,053</u>	<u>18,094</u>

5. Support costs

	Other £	Governance costs £	Totals £
Church activities	2,972	2,572	5,544
Link project	-	1,440	1,440
	<u>2,972</u>	<u>4,012</u>	<u>6,984</u>

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

Other

	2020 Church activities £	2019 Total activities £
Insurance	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
	<u>2,572</u>	<u>1,440</u>	<u>4,012</u>	<u>2,632</u>

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	<u>3</u>	<u>4</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	<u>1,146,871</u>	<u>54,277</u>	<u>1,201,148</u>

9. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2020 and 31 December 2020	<u>700,000</u>
Net book value	
At 31 December 2020	<u>700,000</u>
At 31 December 2019	<u>700,000</u>

10. Fixed asset investments

	Listed investments £
Market value	
At 1 January 2020	1,465
Revaluations	(930)
At 31 December 2020	<u>535</u>
Net book value	
At 31 December 2020	<u>535</u>
At 31 December 2019	<u>1,465</u>

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	5,007	(4,406)	-	601
Church	700,000	-	-	700,000
Investment property	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>1,201,148</u>	<u>62,580</u>	<u>-</u>	<u>1,263,728</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>172,931</u>	<u>(109,420)</u>	<u>(931)</u>	<u>62,580</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	5,007	-	-	5,007
Church	700,000	-	-	700,000
Investment property	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>1,168,947</u>	<u>32,201</u>	<u>-</u>	<u>1,201,148</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>142,714</u>	<u>(110,825)</u>	<u>312</u>	<u>32,201</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.