

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

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|                 |   |                         |
|-----------------|---|-------------------------|
| <b>Trustees</b> | Mr S Crockford<br>Mr J Dowds<br>Ms J Duffin<br>Mr R Rutter<br>Mr J Brinson<br>Mr C Du Puy | (Appointed 5 June 2023) |
|-----------------|---|-------------------------|

#### Secretary

|                       |         |
|-----------------------|---------|
| <b>Charity number</b> | 1122666 |
|-----------------------|---------|

|                       |          |
|-----------------------|----------|
| <b>Company number</b> | 06349990 |
|-----------------------|----------|

|                          |   |
|--------------------------|---|
| <b>Principal address</b> | 99 Barrack Road<br>Christchurch<br>Dorset<br>BH23 2AL |
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|                          |   |
|--------------------------|---|
| <b>Registered office</b> | 99 Barrack Road<br>Christchurch<br>Dorset<br>BH23 2AL |
|--------------------------|---|

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | TC Group<br>10 Bridge Street<br>Christchurch<br>Dorset<br>BH23 1EF |
|-----------------------------|--|

## **TWYNHAM CHURCH FOR THE COMMUNITY**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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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***

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#### **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 2022***

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#### **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***

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#### **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-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 £1,337,626, 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**

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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***

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**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**

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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<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                    |                    |
| 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              |
| <b>Total income</b>                                       |       | <b>95,164</b>                      | <b>56,699</b>                    | <b>151,863</b>     | <b>175,476</b>     |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |                    |
| Charitable activities                                     | 7     | 94,957                             | 55,628                           | 150,585            | 102,856            |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>207</b>                         | <b>1,071</b>                     | <b>1,278</b>       | <b>72,620</b>      |
| Fund balances at 1 January 2022                           |       | 1,172,236                          | 164,112                          | 1,336,348          | 1,263,728          |
| <b>Fund balances at 31 December 2022</b>                  |       | <b>1,172,443</b>                   | <b>165,183</b>                   | <b>1,337,626</b>   | <b>1,336,348</b>   |

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

**TWYNHAM CHURCH FOR THE COMMUNITY**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**

***AS AT 31 DECEMBER 2022***

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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**

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### **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

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#### 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<br>funds | Restricted<br>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<br>2022 | Total<br>2021 |
|--------------|-------------------|--------------|---------------|---------------|
|              | 2022              | 2022         |               |               |
|              | £                 | £            | £             | £             |
| Other income | -                 | -            | -             | 38,000        |
|              | =====             | =====        | =====         | =====         |

**4 Other trading activities**

|                    | Restricted<br>funds | Total  |
|--------------------|---------------------|--------|
|                    | 2022                | 2021   |
|                    | £                   | £      |
| Fundraising events | 12,331              | 14,634 |
|                    | =====               | =====  |

**5 Investments**

|                                | Unrestricted<br>funds | Total  |
|--------------------------------|-----------------------|--------|
|                                | 2022                  | 2021   |
|                                | £                     | £      |
| Rental income                  | 18,700                | 18,100 |
| Income from listed investments | 144                   | 184    |
|                                | =====                 | =====  |
|                                | 18,844                | 18,284 |
|                                | =====                 | =====  |

**6 Other income**

|              | Unrestricted<br>funds | Total |
|--------------|-----------------------|-------|
|              | 2022                  | 2021  |
|              | £                     | £     |
| Other income | 6,908                 | 3,027 |
|              | =====                 | ===== |

**TWYNHAM CHURCH FOR THE COMMUNITY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7 Charitable activities**

|  | Church<br>activities<br>2022<br>£ | Supporting<br>individuals<br>and charities<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-----------------------------------|---|--------------------|--------------------|
| 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>     |
| <b>Analysis by fund</b>                    |                                   |   |                    |                    |
| 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>     |
| <b>For the year ended 31 December 2021</b> |                                   |   |                    |                    |
| 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**

|   | <b>Church<br/>activities<br/>2022<br/>£</b> | <b>Church<br/>activities<br/>2021<br/>£</b> |
|---|---|---|
| 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                                   | -   | -   |
|   | <hr/>                                       | <hr/>                                       |
|   | 23,878                                      | 8,020                                       |
| Grants to individuals                   | 3,341                                       | 2,190                                       |
|   | <hr/>                                       | <hr/>                                       |
|   | 27,219                                      | 10,210                                      |
|   | <hr/>                                       | <hr/>                                       |

**TWYNHAM CHURCH FOR THE COMMUNITY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9 Support costs**

|                            | <b>Support costs</b> | <b>Governance costs</b> | <b>2022</b>  | <b>2021</b>  |
|----------------------------|----------------------|-------------------------|--------------|--------------|
|                            | <b>£</b>             | <b>£</b>                | <b>£</b>     | <b>£</b>     |
| 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:

|           | <b>2022</b>       | <b>2021</b>       |
|-----------|-------------------|-------------------|
|           | <b>Number</b>     | <b>Number</b>     |
| Employees | 4                 | 3                 |
|           | <u>          </u> | <u>          </u> |

**Employment costs**

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

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

**13 Investment property**

|  | <b>2022</b>       |
|--|-------------------|
|  | <b>£</b>          |
| <b>Fair value</b>                      |                   |
| 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.

|          | <b>2022</b> | <b>2021</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Freehold | 395,000     | 395,000     |

**14 Fixed asset investments**

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

There were no investment assets outside the UK.

The investment shown above is held at valuation.

**15 Debtors**

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

**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**

|                                    | <b>2022</b>  | <b>2021</b>  |
|------------------------------------|--------------|--------------|
|                                    | <b>£</b>     | <b>£</b>     |
| 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:

|                    | <b>Balance at<br/>1 January 2022</b> | <b>Incoming<br/>resources</b> | <b>Movement in funds<br/>Resources<br/>expended 31 December 2022</b> | <b>Balance at<br/>31 December 2022</b> |
|--------------------|--------------------------------------|-------------------------------|--|--|
|                    | <b>£</b>                             | <b>£</b>                      | <b>£</b>   | <b>£</b>                               |
| 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

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#### 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<br>1 January 2022 | Resources<br>expended | Transfers    | Balance at<br>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<br>2022 | Restricted<br>2022 | Total<br>2022    | Total<br>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.