

**TRINITY-HENLEAZE  
UNITED REFORMED CHURCH  
FINANCIAL STATEMENTS  
31 DECEMBER 2022**

**Charity Number 1130485**

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### CONTENTS

	<b>Pages</b>
Reference and administrative information	<b>1</b>
Trustees' report	<b>2 - 6</b>
Independent Examiner's report to the Trustees	<b>7</b>
Statement of Financial Activities	<b>8</b>
Balance Sheet	<b>9</b>
Notes to the financial statements	<b>10 - 19</b>

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# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2022

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Charity Name

Trinity-Henleaze United Reformed Church

Charity Number

1130485

Principal Address

Waterford Road,  
Henleaze  
Bristol  
BS9 4BT

Current Trustees

Mrs Christine Ann Hyland	
Mr Keith Brierley	(resigned 20 March 2022)
Mrs Monica Frances Rudston	(resigned 20 March 2022)
Mrs Kristina Ehmen	
Mr David Jones	
Mrs Jean Isaacs	
Mrs Marian Gardener	
Mrs Carolyn Sims	
Mrs Alison Rugg	
Mr John Searle	
Rev Neil Thorogood	
Mrs Marjorie Salisbury	(appointed 20 March 2022)
Mrs Leonie Budd	(appointed 20 March 2022)
Mrs Jennifer Pearcy	(appointed 20 March 2022)

Independent Examiner

Joshua Kingston BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol  
BS48 1UR

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## TRUSTEES' REPORT

### YEAR ENDED 31 DECEMBER 2022

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The Trustees have pleasure in presenting their report together with the financial statements of the Charity for the year ended 31 December 2022.

#### **Aim and Purpose**

##### The Charity's Objects

The objective of the Charity, as set out in the governing document issued by United Reformed Church, is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

##### The Charity's Activities

Trinity-Henleaze United Reformed Church (URC) offers the opportunity of Christian worship to all. We are an open and welcoming congregation.

We aim to be a lively community of people who encourage one another to live out our Christian faith in the world and make an enriching contribution to the communities in which we live. These we do through:

- Worship and Prayer, learning about the Christian Gospel and reflecting on the challenges of faith in the modern context.
- Pastoral care and community involvement with people living in the area.
- Missionary and outreach work.

#### **Achievements and Performance**

##### Worship and Prayer

In 2022, we were able to return to a far more normal pattern of worship and prayer.

We continued to keep in touch as a congregation through the delivery of service sheets, sermons and a weekly reflection by our Minister entitled Companions on the Way. On the first Sunday of the month Holy Communion was celebrated. Most of our worship was in person throughout the year.

As we were able to hold worship in the Sanctuary, these services included a period of worship with young people present, who then leave the adult congregation and go to their classes in the Junior Church. Worship and teaching in the Junior Church is led by volunteers from the congregation.

For children under the age of 3 years a crèche is offered during Sunday worship.

We welcome people seeking Baptism and the celebration of Marriage. We offer a religious service of blessing to heterosexual and same-sex couples who have entered into marriage or Civil Partnership.

We support people at times of bereavement and welcome them for funeral services.

A regular Prayer Meeting is held on Friday mornings.



# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2022

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### Pastoral Care

The Elders of the Church look after groups of Members and other regular attendees. At the monthly Elders Meeting, the Elders advise of any particular matters of Pastoral concern in order that such concerns are shared and people are offered support.

During 2022 a number of our congregation updated their Safeguarding Training.

There are several groups which the Church normally organizes, on weekdays, offering a caring, friendly and supportive welcome to people in the local community. 2022 saw Singing to Remember (Formerly Singing for the Brain) meeting in person. The Art Group and a regular coffee morning on Friday mornings, which is open to all, took place. We continued a new opportunity for an informal coffee and chat on Tuesday afternoon. We continued to open the Church on Wednesday mornings for private prayer and contemplation. These groups are entirely run by volunteers from the church and local community. Towards the end of 2022, we registered as a warm welcome space and began to open the building, with volunteers, all day Friday. We commenced regular walks for the congregation and friends.

We publish a Monthly Newsletter which is available to the congregation and anyone who visits the Church. The Newsletter informs of important matters affecting our Church, information about forthcoming events and contains articles to help develop faith and beliefs. It is available in electronic form and hard copy.

As 2022 unfolded we were delighted to begin to continue to welcome back some of the community groups which had been using our buildings prior to the pandemic and to see new groups and users arrive.

The excellent facilities we provide to these groups have been maintained. Building a relationship with user groups is part of our care for people and the local community.

The annual 'Henleaze Christmas Festival' was able to run in its full capacity and we were able to support the festival by offering our building, and, for the first time, providing craft activities and a place for reflection.

We were able to invite members, friends & neighbours to a very successful afternoon tea to celebrate the Queen's Jubilee.

Our website, <http://www.trinityhenleazeurc.org.uk> ([thurc.org.uk](http://thurc.org.uk)) is maintained with up-to-date information about the life of the Church and the opportunities our buildings offer to the local community. We continue to use Facebook and other social media to share the life of the Church.

### Mission and Outreach

Elders and the Church Members continue to work to develop the vision and mission of the church. Improvements to the Church grounds have continued with Community garden spaces and benches.

Once a month, we have a retiring collection at Sunday Services through which voluntary donations are made to a variety of charitable causes. The charities we support are nominated and selected by Church members and adopted by the Church Meeting on an annual basis. We were able to hold the majority of events, for fundraising and awareness raising, for the charitable causes. We held a successful coffee morning supporting the Macmillan Cancer Charity. In addition, we held a Christian Aid Coffee Morning.

The Church and Community buildings are used extensively by many different community groups and a rich variety of events. Users include:

- Henleaze Concert Society's regular audience of 250 people.
- Concerts by soloists, orchestras, choirs, ensembles, local school groups offer a rich and varied musical programme throughout the year.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## TRUSTEES' REPORT

### YEAR ENDED 31 DECEMBER 2022

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- Every week: - Rainbows and a Brownie pack, sports clubs, dance and exercise groups, flower arrangers, art and craft groups, coffee mornings for the elderly, health and well-being support groups. These activities provide the opportunity to develop networks of friendship and build a sense of community.
- The Bristol Child Contact Centre use the premises twice a month, supporting contact between children and their separated parents in a safe and affirming setting staffed by volunteers both local and from the Church.
- A variety of one-off events of community and charitable nature.
- The buildings are available for hire for private functions too.

We have reserved Tuesdays, Fridays and Sundays for Church worship and outreach activities as we continue to develop our life and work.

We are an Eco Church and continue in our commitment to providing recycling facilities in the buildings and we are a Fairtrade Church.

#### Finance and Property

The Church has a Finance and Property committee, drawn from the Church membership and congregation. They ensure the buildings are maintained to a high standard and are compliant with current Health & Safety Standards and current Fire Regulations. We employ a Health and Safety company to assist with this.

The Bradbury Hall, Coffee Bar and Meeting rooms and the Church House offer great facilities in the centre of our community. The buildings are equipped to a high standard. They are maintained in a good state of repair and cleanliness and we offer a high level of service to all who come to use the buildings.

In 2022 we continued to restrict maintenance work to essential tasks only as our income continued to be seriously impacted post pandemic.

#### **Public Benefit**

The Trustees have complied with their legal duty to have due regard to public benefit guidance published by the Charity Commission.

#### Financial Review

The Trinity-Henleaze URC Reserves Policy is described below, taking into account the security of our two main income streams: regular giving and lettings.

##### *Occasional Worship Giving*

We receive on average around £55 per Sunday via the collection bags. This is a very unpredictable income stream and therefore is excluded from our calculations.

##### *Regular Giving*

We have a large number of church members who pay via either a weekly or monthly standing orders. This is a predictable income stream and therefore is accounted for in our calculations.

##### *Lettings*

Our lettings income is derived from a large number of varied user groups across our two buildings. This has been a reliable stream and therefore is accounted for in our calculations. However, post Pandemic our finances continue to be impacted by reduced letting income when compared to pre-pandemic levels.

##### *Loss of Income*

Due to the diversity of income sources there has to be an extreme set of circumstances before we lose a large portion of our income. 2022 was another year in which an extreme set of circumstances impacted our income. We have Loss of Income insurance and we were notified that the Loss of Income Insurance claim had been agreed and the amount of compensation settled. We received £104,329 on 3 February 2022.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## TRUSTEES' REPORT

### YEAR ENDED 31 DECEMBER 2022

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Further impacts on our income are the current cost of living crisis and increased cost of heating and lighting.

#### *Income from Legacies*

During the year 2022, the Church received legacies totalling £4,000 from the estates of former members and friends.

#### *Expenditure*

In 2022, £28,541 was spent on buildings maintenance and repairs. This included replacement of the zip boiler in the Leonard Hall Kitchen.

#### *Reserves*

Our total annual expenditure amounted to £213,205. At the year-end date, free reserves amounted to £187,390, being total reserves of £222,652 less fixed assets of £31,311 and restricted and designated funds amounting to £3,951. This is in excess of the reserves policy. The Trustees acknowledge that excess funds are being held by the charity. The developments overseen by the Elders to enhance our worship outreach and our grounds will take up a considerable portion of these reserves. This includes investing in equipment to enable live streaming of worship and other ways of making church life more widely available.

The Trustees have again reviewed the previous reserves policy post pandemic, with the consequent loss of income for the Church. The Trustees continue to consider that an appropriate and prudent policy should be that free reserves be maintained at £70,000.

## **Structure, Governance and Management**

### Governing Document

The governing document of the Church is Trusts distilled from the United Reform Church Acts of Parliament (1972 and 1982) and the Scheme of Union (1972).

### Appointment of Trustees

The Trustees currently consist of the Secretary and Serving Elders. Elders are appointed by the Church Meeting and serve for a period of three years. On completion of that period, they are eligible for re-election for a further three years.

At the end of this period, they retire for at least one year, before becoming eligible for re-election.

The Treasurer and Secretary are appointed by the Church Meeting.

The Church Meeting, comprised of all friends and Members of Trinity-Henleaze URC who choose to attend, is the decision-making body of the local Church. Only Church Members are entitled to vote. The Church Meeting can delegate some decision making to Trustees, Finance and Property Committee and Staff in positions of responsibility.

Decisions relating to significant changes to Church buildings are taken in consultation with the Property Trustees, who are the South Western Synod Trust (Inc) of the United Reformed Church.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2022

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### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. 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 Statement of Recommended Practice (SORP);
- make judgments and accounting 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 a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Approved by the Trustees and signed on their behalf by:

*Neil Thorogood*

Rev Neil Thorogood  
Chairman of Trustees

Date... 26 June 2023 .....

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2022

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### Independent Examiner's Report to the Trustees of Trinity-Henleaze United Reformed Church

I report to the Trustees on my examination of the accounts of the Trinity-Henleaze United Reformed Church for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the charity Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

*Joshua Kingston*

Joshua Kingston BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date 26 June 2023

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	45,144	8,322	53,466	116,027
Other trading activities	3	57,799	-	57,799	24,668
Investment income - interest & dividends		1,911	-	1,911	3,043
Covid-19 assistance grants		-	-	-	8,348
Other grants		1,950	-	1,950	-
Other income - Insurance claim	14	104,329	-	104,329	-
<b>Total income</b>		<u>211,133</u>	<u>8,322</u>	<u>219,455</u>	<u>152,086</u>
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Ministry	4	203,901	9,304	213,205	122,576
<b>Total expenditure</b>		<u>203,901</u>	<u>9,304</u>	<u>213,205</u>	<u>122,576</u>
<b>Gains/(Losses) on investments</b>	10	(8,699)	-	(8,699)	8,520
<b>Net income/(expenditure) before transfers</b>		<u>(1,467)</u>	<u>(982)</u>	<u>(2,449)</u>	<u>38,030</u>
<b>Transfers between funds</b>	12	(929)	929	-	-
<b>Net movement in funds</b>		<u>(2,396)</u>	<u>(53)</u>	<u>(2,449)</u>	<u>38,030</u>
<b>Reconciliation of funds:</b>					
<b>Total funds at 1 January 2022</b>	12	222,097	3,004	225,101	187,071
<b>Total funds at 31 December 2022</b>	12	<u>219,701</u>	<u>2,951</u>	<u>222,652</u>	<u>225,101</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing

Comparative fund movements are shown in note 7

The notes on pages 10 to 19 form part of these financial statements

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>	<b>8</b>	31,311	-
		<u>31,311</u>	<u>-</u>
<b>Current assets</b>			
Debtors	<b>9</b>	12,227	8,892
Investments	<b>10</b>	62,672	71,368
Cash at bank and in hand		<u>119,691</u>	<u>147,185</u>
		194,590	227,445
<b>Creditors : Amounts falling due within one year</b>	<b>11</b>	<u>(3,249)</u>	<u>(2,344)</u>
Net Current Assets		191,341	225,101
<b>Net assets</b>		<u><u>222,652</u></u>	<u><u>225,101</u></u>
<b>Funds</b>			
<b>Unrestricted funds</b>			
General funds	<b>13</b>	218,701	221,097
Designated funds	<b>13</b>	1,000	1,000
<b>Restricted funds</b>	<b>13</b>	2,951	3,004
		<u><u>222,652</u></u>	<u><u>225,101</u></u>

These financial statements were approved by the Trustees on 26 June 2023 ..... and are signed on its behalf by:

*Neil Thorogood*

Neil Thorogood  
Chairman of Trustees

*Isobel Hodgkinson*

Isobel Hodgkinson  
Treasurer

The notes on pages 10 to 19 form part of these financial statements

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Taking account of the Church's financial position, the Trustees consider that the accounts should continue to be prepared on a going concern basis.

The Charity constitutes a public benefit entity as defined by FRS102.

#### **Funds**

General funds represent the funds of the church that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trustees. These include funds designated for a particular purpose by the Trustees.

Restricted funds are those derived from gifts which are restricted to a particular purpose.

#### **Income**

All income is recognised once the Church has entitlement to the income, there is sufficient certainty of receipt and it is therefore probable that the income will be received, and the amount of income can be measured reliably.

#### ***Income from gifts***

Planned giving receivable by standing order is recognised when received. Collections are recognised when received by or on behalf of the Trustees. Gift aid is accrued on donations when there is a valid declaration from the donor, and accounted for in the year to which the giving relates. Any gift aid amount recovered on a donation is treated as an addition to the same fund as the initial donation unless the donor or terms of the appeal have stated otherwise.

#### ***Grants***

Grants to the Church are included in the Statement of Financial Activities when the Church becomes entitled to the income, this being when it is probable that the income will be received, and the amount can be measured reliably.

#### ***Legacy income***

Legacy income is recognised when receipt is probable, that is, when there has been grant of probate, the executors have established there are sufficient net assets to pay the legacy, and any conditions attached have been met or are in the control of the church.



# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (*continued*)

#### ***Donated goods, facilities and services***

Donated goods, facilities and services are recognised as income with an equivalent amount recognised as an expense, except for the contribution of volunteers which it is considered impractical to reliably measure for accounting purposes. The donated goods, facilities and services are recognised on the basis of the value of the gift to the Church which is the amount that the Church would have been willing to pay to obtain such services or facilities of equivalent economic benefit on the open market.

#### ***Investment income***

Dividends and interest are accounted for when receivable.

#### ***Other income***

Income to cover the cost of church events is accounted for gross, rather than being netted off against related costs within reported expenditure. Rental income from the letting of the church buildings is recognised when the rental is due.

#### ***Realised & unrealised gains and losses***

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

#### ***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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

The majority of costs are directly attributable to the specific charitable activities. The support costs have been apportioned to the activities of the Charity on the basis of usage of resources, this is thought to represent a reasonable representation of the level of support required for each activity.

#### ***Governance***

Governance costs represent the expenditure related to statutory requirements such as audit or independent examination and legal advice. They have been included within support costs relating to charitable activities.

#### ***Fixed Assets***

##### ***Land and Buildings***

The Church does not own the buildings, these are held and owned by the Synod. As a consequence the properties are not considered to be controlled by the Church and therefore are not held on the Church's Balance Sheet. When capital work is carried out on the property by the Church, this is expended out of funds through the Statement of Financial Activities as incurred.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (*continued*)

#### ***Other fixtures, fittings and office equipment***

Fixtures, fittings and equipment including IT costing over £1,000 are capitalised and initially valued at cost.

Depreciation is provided on tangible assets at rates calculated to write off the cost, less estimated residual value of each asset, over its expected useful life as follows:

Fixtures & Fittings	Straight line over 5 years at 20%
Equipment	Straight line over 5 years at 20%

#### **Trade debtors**

Amounts owing to the Charity at 31 December in respect of fees, rents or other income are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the level of cash or other consideration expected to be received.

#### **Investments**

Investments are held for the continuing benefit of the charity. Fixed interest investments are measured at cost less impairment. Investments which are publicly traded in an active market are measured at fair value, on the basis of market value.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors and provisions**

Creditors and provisions are recognised when the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at their historical cost and then subsequently at the best estimate of the amount required to settle the obligation at the reporting date.

### 2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations	33,010	8,322	41,332
Legacies	4,000	-	4,000
Income tax recovered (gift aid)	8,134	-	8,134
	<u>45,144</u>	<u>8,322</u>	<u>53,466</u>

#### **Prior year comparatives**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations	31,216	1,643	32,859
Legacies	75,232	-	75,232
Income tax recovered (gift aid)	7,936	-	7,936
	<u>114,384</u>	<u>1,643</u>	<u>116,027</u>

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# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Church lettings	57,376	-	57,376	24,668
Fund raising	423	-	423	-
	<u>57,799</u>	<u>-</u>	<u>57,799</u>	<u>24,668</u>

All other trading activities in 2021 were unrestricted.

### 4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<i>Grants and donations made</i>				
Charitable donations	-	9,284	9,284	4,987
<i>Ministerial costs:</i>				
URC Ministry and Mission fund	93,511	-	93,511	39,222
Ministry expenses	250	-	250	194
Manse rates and repairs	275	-	275	637
<i>Direct costs of church activities:</i>				
Joint pastorate costs	3,537	-	3,537	2,579
Church events	106	-	106	65
Insurance	7,962	-	7,962	7,497
Worship	3,552	-	3,552	2,826
Pulpit supply	632	20	652	524
<i>Support costs</i>				
Water and Rates	2,200	-	2,200	587
Building maintenance	28,541	-	28,541	13,711
Depreciation	7,828	-	7,828	-
Cleaning	6,879	-	6,879	2,167
Heat and light	10,666	-	10,666	6,702
Licenses	662	-	662	739
Repairs and renewals	-	-	-	2,040
Photocopier/Computer	2,473	-	2,473	526
Printing, postage & stationery	998	-	998	989
Telephones	764	-	764	676
Admin and office costs	20,778	-	20,778	27,859
Other running costs & expenses	3,516	-	3,516	3,131
Professional fees	6,761	-	6,761	3,058
Independent examiner's fee	2,010	-	2,010	1,860
	<u>203,901</u>	<u>9,304</u>	<u>213,205</u>	<u>122,576</u>

Charitable donations are donations made to other charitable organisations which further the objects of the charity.

All charitable activities expenditure in 2021 was unrestricted except for £4,987 restricted expenditure for charitable donations/grant funded activities and £118 for preaching costs.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 5 Staff costs

	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Salaries	15,107	24,981
Employer's National insurance	566	1,038
Employer's Pension Contributions	-	148
	<u>15,673</u>	<u>26,167</u>

No employee earned more than £60,000 during the year (2021: none).

During 2022, the average weekly number of staff employed was 3 (2021: 4).

The total amount of salaries and benefits received by Trustees and key management personnel was £13,464 (2021: £12,991).

### 6 Related party transactions

Expenses paid to Trustees during the year were £nil (2021: £nil).

Donations received from Trustees and related parties during the year were £5,307 (2021: £5,255).

No other remuneration or benefits were paid to Trustees in either the current or preceding year.

### 7 Prior period fund movements

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>			
Donations and legacies	114,384	1,643	116,027
Other trading activities	24,668	-	24,668
Investment income - interest & dividends	3,043	-	3,043
Covid-19 assistance grants	8,348	-	8,348
<b>Total income</b>	<u>150,443</u>	<u>1,643</u>	<u>152,086</u>
<b>Expenditure on:</b>			
<i>Charitable activities</i>			
Ministry	117,471	5,105	122,576
<b>Total expenditure</b>	<u>117,471</u>	<u>5,105</u>	<u>122,576</u>
<b>Gains/(Losses) on investments</b>	8,520	-	8,520
<b>Net income/(expenditure) before transfers</b>	<u>41,492</u>	<u>(3,462)</u>	<u>38,030</u>
<b>Transfers between funds</b>	(89)	89	-
<b>Net movement in funds</b>	<u>41,403</u>	<u>(3,373)</u>	<u>38,030</u>
<b>Reconciliation of funds:</b>			
<b>Total funds at 1 January 2021</b>	180,694	6,377	187,071
<b>Total funds at 31 December 2021</b>	<u>222,097</u>	<u>3,004</u>	<u>225,101</u>

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 8 Tangible fixed assets

	Fixtures & Fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2022	13,738	2,000	15,738
Additions	23,876	15,262	39,138
	<u>37,614</u>	<u>17,262</u>	<u>54,876</u>
<b>Depreciation</b>			
At 1 January 2022	13,738	2,000	15,738
Charge for the year	4,775	3,052	7,827
	<u>18,513</u>	<u>5,052</u>	<u>23,565</u>
<b>Net book value</b>			
At 31 December 2022	<u>19,101</u>	<u>12,210</u>	<u>31,311</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

### 9 Debtors

	2022 £	2021 £
Trade debtors	12,227	8,892
	<u>12,227</u>	<u>8,892</u>

### 10 Investments

	2022 £	2021 £
<i>Portfolio-held investments</i>		
Charities Ethical Investment Fund	61,316	70,015
<i>Fixed interest</i>		
Churches Mutual Credit Union	300	300
Virgin Money	1,056	1,053
	<u>62,672</u>	<u>71,368</u>

The Charities Ethical Fund invests mainly in equities but also in property, bonds and other asset classes.

	2022 £	2021 £
<i>Portfolio-held investments</i>		
Market Value at 1 January	70,015	86,495
Sale of part holding	-	(25,000)
Gains/(Losses) in investments	(8,699)	8,520
Market Value at 31 December	<u>61,316</u>	<u>70,015</u>

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenditure	2,010	2,344
Other creditors	1,239	-
	<u>3,249</u>	<u>2,344</u>

### 12 Movement in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers and gains £	At 31 December 2022 £
<b>Restricted funds</b>					
BDAA	123	83	(252)	46	-
Borderlands	-	55	-	-	55
Breadline Africa	55	-	-	-	55
Bristol NW Foodbank	-	955	(955)	-	-
Carer's Group	525	-	-	-	525
Christian Aid	65	1,532	(1,731)	134	-
Church Action on Poverty	-	315	(377)	63	1
Commitment For Life	98	263	(253)	-	108
Community of the sisters	-	512	(528)	16	-
Contact Centre	(227)	1,731	(1,068)	-	436
Disasters and Emergency Committee	-	1,442	(1,753)	311	-
Enough	280	-	(280)	-	-
Flower Fund	(63)	120	(20)	-	37
InHope	-	235	(294)	59	-
Macmillan Nurses	-	512	(617)	105	-
Mary's Meals	55	-	(87)	32	-
Others Fund	85	-	-	-	85
Reminiscence Group	36	-	-	-	36
Samaritans	-	108	-	-	108
Singing For The Brain	497	190	(850)	163	-
St Peter's Hospice	-	239	(239)	-	-
Welfare Fund	1,475	30	-	-	1,505
	<u>3,004</u>	<u>8,322</u>	<u>(9,304)</u>	<u>929</u>	<u>2,951</u>
<b>Unrestricted funds</b>					
General funds	221,097	211,133	(203,901)	(9,628)	218,701
Henleaze @ Heart fund	1,000	-	-	-	1,000
	<u>222,097</u>	<u>211,133</u>	<u>(203,901)</u>	<u>(9,628)</u>	<u>219,701</u>
<b>Total funds</b>	<u>225,101</u>	<u>219,455</u>	<u>(213,205)</u>	<u>(8,699)</u>	<u>222,652</u>

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 12 Movement in funds (continued)

Prior year comparatives	At 1 January 2021 £	Income £	Expenditure £	Transfers and gains £	At 31 December 2021 £
<b>Restricted funds</b>					
Aid Box Community	-	42	(46)	4	-
BDAA	-	123	-	-	123
Brace	201	-	(205)	4	-
Breadline Africa	55	-	-	-	55
Carer's Group	525	-	-	-	525
Christian Aid	65	-	-	-	65
Commitment For Life	131	196	(229)	-	98
Community of the sisters	-	376	(444)	68	-
Contact Centre	914	97	(1,238)	-	(227)
Enough	280	-	-	-	280
Flower Fund	55	-	(118)	-	(63)
Great Western Air Ambulance	36	-	(39)	3	-
Marie Curie	221	-	(221)	-	-
Mary's Meals	76	76	(97)	-	55
Others Fund	85	-	-	-	85
Reminiscence Group	36	-	-	-	36
Royal Nat.Childrens Springboard	36	-	(38)	2	-
Salt of the Earth	32	-	(40)	8	-
Singing For The Brain	1,904	733	(2,140)	-	497
Welfare Fund	1,725	-	(250)	-	1,475
	<u>6,377</u>	<u>1,643</u>	<u>(5,105)</u>	<u>89</u>	<u>3,004</u>
<b>Unrestricted funds</b>					
General funds	179,694	150,443	(117,471)	8,431	221,097
Henleaze @ Heart fund	1,000	-	-	-	1,000
	<u>180,694</u>	<u>150,443</u>	<u>(117,471)</u>	<u>8,431</u>	<u>222,097</u>
<b>Total funds</b>	<u>187,071</u>	<u>152,086</u>	<u>(122,576)</u>	<u>8,520</u>	<u>225,101</u>

Transfers from general funds have been made to eliminate overspends in the restricted funds.

#### Restricted fund descriptions

Aid Box Community - funds received for a charity which provides support and sanctuary to refugees and asylum seekers in Bristol.

BDAA - aims to enable Bristol to become 'The Dementia Friendly City of the UK'.

Borderlands - funds received for a Bristol-based charity supporting refugees and asylum seekers from exclusion to belonging.

Brace - An independent charity committed to defeating dementia through scientific research.

# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 12 Movement in funds (*continued*)

#### Restricted fund descriptions (*continued*)

Breadline Africa - Poverty relief in South Africa.

Bristol NW Foodbank - funds received for the charity which helps people in crisis with emergency food parcels.

Carers' Group - A support group for people in the Henleaze Area who care for the needs of an ageing or dependent family member or friends at home.

Christian Aid - Christian Aid is the official relief and development agency of 41 British and Irish Churches.

Church Action on Poverty

Commitment for Life - World development program of the URC.

Community of the Sisters - Supports those in need because of homelessness, poverty, addiction or illness

Contact Centre - A place for children to meet with parents after relationship breakdown.

Disasters and Emergency Committee - funds raised to be sent to this charity which coordinates and launches collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world.

Enough - Helping Hartcliffe community flourish.

Flower Fund - Trinity-Henleaze United Reformed Church fund to provide flowers in church.

Great Western Air Ambulance - Charity which provides the air ambulance and critical care service.

InHope - funds raised for this Bristol-based charity which helps people overcome the insecurities of homelessness, hunger, addiction and poor mental health

Macmillan Nurses - funds raised to support the charity which provides specialist cancer nurses who support patients living with cancer.

Marie Curie - provides nurses and frontline staff to support dying people and their families.

Mary's Meals - Providing children with a meal during the school day.

Others fund - Represents funds received from local charities to cover the church's administration expenses.

Reminiscence Group - A meeting group to support older members of the Church and the local community.

Royal National Children's Springboard Foundation - Works to bring the transformational opportunities offered by the UK's leading schools to young people from challenging circumstances who will benefit from them the most.

Salt of the Earth - Supports rural development projects in India.

Samaritans - funds raised for the charity which provides emotional support to those in distress.

Singing for the Brain - Singing group for people with dementia.

St Peter's Hospice - funds raised to support this local charity that provides care and support to adults living with life-limiting illness.

Welfare fund - Discretionary church fund.

#### Designated fund descriptions

Henleaze @ Heart - These funds have been set aside by the Trustees for emergency community projects.



# TRINITY-HENLEAZE UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 13 Analysis of net assets between funds

	Fixed assets	Other net assets £	Total £
<b>Unrestricted funds</b>			
General funds	31,311	187,390	218,701
Designated funds	-	1,000	1,000
<b>Restricted funds</b>	-	2,951	2,951
	<u>31,311</u>	<u>191,341</u>	<u>222,652</u>

### Prior year comparative

		Other net assets £	Total £
<b>Unrestricted funds</b>			
General funds	-	221,097	221,097
Designated funds	-	1,000	1,000
<b>Restricted funds</b>	-	3,004	3,004
	<u>-</u>	<u>225,101</u>	<u>225,101</u>

### 14 Other income

Trinity-Henleaze URC holds loss of income insurance and made a claim on this to cover income lost for the periods the church buildings were forced to close as a result of the covid-19 pandemic. The Trustees were notified that the Loss of Income Insurance claim had been agreed and the amount of compensation settled.