

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Charity No. 1134743

REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
TO
YEAR ENDED 31 DECEMBER 2020

| CONTENTS | Page |
|-----------------------------------|-------------|
| Trustees Annual Report | 2-10 |
| Independent Examiner's Report | 11 |
| Statement of Financial Activities | 12 |
| Balance Sheet | 13 |
| Notes to the Financial Statements | 14-23 |

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2020. The Trustees have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities 2015" (FRS102) in preparing the annual report and financial statements of the Charity.

The Trustees give their time voluntarily, and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 12 to the financial statements.

The Trustees serving during the year and to the date of this report were as follows:-

| TRUSTEES | Appointed | Resigned |
|---|------------------|-----------------|
| Catherine Frances Paul - Joint Church Secretary | 29.4.2012 | |
| Rev. Dominic Stephen Grant - Minister | 21.4.2013 | 01.10.2020 |
| Robin Henry Ingram | 23.3.2014 | 06.4.2020 |
| Pamela Watson Rostron | 23.3.2014 | 06.4.2020 |
| Robin Napier Goodchild - Congregational Treasurer | 11.9.2014 | |
| Mark David Dennis | 19.3.2017 | 06.4.2020 |
| Ian Douglas Henning | 19.3.2017 | 06.4.2020 |
| Andrew John Melrose | 19.3.2017 | |
| Kwame Boadi Sarpong | 19.3.2017 | |
| Alexander McLeish | 18.3.2018 | |
| Xun (Alex) Yuan Wu (Woo) | 18.3.2018 | |
| Jawdat (Dodie) Khurshid | 17.3.2019 | |
| Samuel George Elliot - Joint Church Secretary | 13.2.2020 | |
| Cathryn Houston Dundee | 19.4.2020 | |
| Alissa Victoria White | 17.2.2021 | |

PRINCIPAL OFFICE

Trinity United Reformed Church
Mansel Road
Wimbledon
London SW19 4AA
Office telephone number is 020 8946 9281. The email address is office@trinitywimbledon.org.

The Church Building and the Manse at 142 Copse Hill, Wimbledon SW20 0NP are vested in the Synod Trust Company as Trustees and held for the benefit of Trinity URC in accordance with the trusts applicable to URC properties.

CHARITY NUMBER 1134743

BANKERS

| | |
|--|---|
| CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ | Barclays Bank Plc. Wimbledon Business Centre Barclays House 8 Alexandra Road SW19 7LY |
|--|---|

INDEPENDENT EXAMINER

Andrea L Kibble FCCA
A K Accounting Solutions Limited
Chartered Certified Accountants
Minster House, 126a High Street
Whitton, Twickenham
TW2 7LL

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution of the Synod

Trinity United Reformed Church (Wimbledon) Charity is a local church of the United Reformed Church (URC) within the United Kingdom and is a member Church of the Southern Synod of the Church. It is constituted in accordance with the Scheme of Union and the United Reformed Church Acts of 1972, 1981 and 2000 (see www.urc.org.uk).

Church history

Until 2010, the Church was classified as an unregistered charity, and thus did not need to report to the Charity Commissioners, although the Church was classified as a charity by HM Revenue and Customs. The Charity Commissioners duly registered the Church as a charity on 9 March 2010 - Registration No. 1134743 in the name of Trinity United Reformed Church (Wimbledon) Charity. The governing document of the registered charity is a statement adopted by the Church Meeting on 9 August 2009.

The activities of Trinity URC are overseen by the Elders' Council of the Church in accordance with the provisions of the Structure of the United Reformed Church, determined by the General Assembly of the United Reformed Church. The Elders' Council is responsible for the general oversight of all Church objectives and specifically for the financial administration of the Church, together with the care and maintenance of the Church premises and the manse. Since 29 April 2012, the Trustees of the registered Charity have been drawn from the qualified members for the time being of the Elders' Council.

Following a Church Meeting decision on 12 January 2011, the Elders' Council was re-formed, and thereafter was to consist of the Interim Minister, the Associate Minister, the Church Secretary, Assistant Church Secretary and 13 further Elders who were elected to serve by the Church Meeting. Elections have subsequently been held annually in March or April to appoint new Elders. Church Meeting agreed on 21 April 2013 that Trinity's new Minister would be an ex-officio member of the Council and a Trustee, and that there would be two Joint Church Secretaries, instead of one Church Secretary and one Assistant Church Secretary. At the Church Meeting held in November 2013, it was agreed that the two Joint Church Secretaries would serve in future as ex-officio members of the Council and as Trustees, and that the number of elected Elders, who are also Trustees, on the Council would be reduced from 13 to 12. At the Church Meeting on 11 September 2014 it was agreed that the Congregational Treasurer would serve as a Trustee, ex-officio. At Church Meeting on 26 September 2019, it was agreed that the number of elected members should be further reduced by one to 10.

2020 began as a normal year but, as the Covid-19 pandemic took hold in the United Kingdom in March, everything about our church life was to be affected. New ways to worship God together, to stay connected as a fellowship, and to meet to conduct the essential business of the church were discovered.

Although Alissa White was ordained to the eldership and inducted to serve in March 2020, she was not confirmed as a Trustee until February 2021.

Appointment of New Trustees

Members of Elders' Council are elected by the Church Meeting. Candidates for election must be nominated by more than five other Church members through a procedure agreed by Church Meeting. Candidates who stand for election must then receive more than 75% of the membership present and voting to be deemed elected. Elections are conducted by secret ballot.

The Minister, Associate Minister and Joint Church Secretaries serve as members of Elders' Council ex-officio. The members of Elders' Council act as the Trustees of the Church. The Congregational Treasurer is also a Trustee (ex officio). There is an informal programme for the induction of Trustees. Training is also organised for the Trustees when required to ensure they are aware of current practice and issues of charity law.

Organisational Structure

In accordance with the structure of the United Reformed Church as set out in the URC Manual, the Church Meeting (consisting of those persons who have been admitted to the full privileges and responsibilities of membership of the URC and whose names are included on the local membership roll) is responsible for furthering the life and mission of Trinity. The Church Meeting meets no less than four times a year.

The Church Meeting elects members of the Elders' Council who share with the Minister in the responsibility of exercising oversight of the spiritual life of the Church. The Elders' Council exists to serve the Church through strategic leadership and oversight. It develops policies consonant with Trinity's agreed Pastorate Priorities, and is responsible for the implementation of such policies directly or through Teams as appropriate.

The Elders' Council takes its place among the Councils of the United Reformed Church. Acting directly and through Teams, it is responsible for the discharge of the twelve Functions of the Elders' Meeting specified in the United Reformed Church Manual. It meets no fewer than eleven times a year.

As Trustees of the Trinity United Reformed Church (Wimbledon) Charity, the members of the Elders' Council are responsible for Trinity's pursuit of its charitable objects, its compliance with all appropriate legislation, and its adherence to principles of good practice.

In accordance with the URC Acts, some decisions may require Church Meeting approval or Synod approval (at present Synod has delegated its power of approval to Resources Committee) before actions can be taken by, or on behalf of, the Church.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational Structure - continued

Trinity has seven standing Teams which oversee day-to-day activities carried out within and through the church - Children & Youth Work; Communications & Publicity; Finance; Outreach & Witness; Pastoral & Membership; Property & Lettings; Worship & Faith Development. Team leaders are appointed by the Elders' Council. Each Team meets at least four times annually. The Church established a Vacancy Team in 2020 to facilitate the appointment of a new minister.

The day-to-day operational running of the Church is supported by the Church Administrator and two caretakers. All staff are appointed by and responsible to the Trustees. Management responsibilities are delegated individually to a Trustee or Elder as decided by Elders' Council. All staff work within the parameters defined by their role description. Financial reports and information produced by the Church Administrator are checked by the Treasurer, Lettings Team Leader or Church Secretaries as appropriate.

In addition to the Council Elders there are a number of other ordained Elders, responsible for the pastoral care of specified groups of members, and other duties. Most serve on the Teams and in other ways. The Ministers and all Elders meet prior to monthly morning Communion services, to discuss pastoral and other key matters. All Elders meet annually for a day conference in the Autumn.

At the beginning of the year under review, the Elders' Council members were the Minister, the Associate Minister, the Church Secretary and those members of Trinity who had been elected to serve on that body, and were previously or newly ordained as Elders within the United Reformed Church. The Elders' Council is assisted in the administration of the Church by a number of Teams, including the Finance and Property & Lettings Teams.

The Church Meeting (of all members present) is consulted on significant matters relating to the general life and work of the Church, and is the responsible body for some specific decisions on matters of policy and practice.

Related parties

There have been no significant related party transactions between the Church and any of its Trustees or Synod officials during the year.

Use of Volunteers

Most stipendiary ministers of word and sacrament are paid directly from the Finance Office of the United Reformed Church in London. The URC Trust (acting at denominational level) is a separate charity, again not under common control. The Church Administrator and caretakers are employed members of staff, paid by the Charity. Other than paid members of staff specified above, all members of Teams and others supporting and enabling church activities are volunteers, almost all being members of the Church.

Key Management Personnel

Minister – Vacant

The Minister, in accordance with the URC Basis of Union, is commissioned to conduct public worship, to preach the Word and to administer the Sacraments, to exercise pastoral care and oversight, and to give leadership to the Church in its mission to the world. The Minister will normally preside over the Elders' Council and Church Meeting. Stipendiary ministers of word and sacrament are paid directly from the Finance Office of the United Reformed Church in London. The Minister, Revd D S Grant, left Trinity in October 2020 and moved to pastorates in North London.

Associate Minister – Vacant

The Revd Ernest Yu retired as Associate Minister in November 2020.

Church Secretaries – Sam Elliot & Catherine Paul

The Church Secretaries share responsibility with the Minister for the day-to-day leadership of Church business, especially in administrative, governance and policy matters. Sam Elliot was re-appointed as Joint Church Secretary in February, the post having remained vacant since March 2018.

In addition to their roles in Sunday and other worship and pastoral matters, the Joint Church Secretaries plan and manage the business of the Elders' Council and Church Meeting, oversee the Church Action Plan and other policies, maintain Church records, and work closely with other officers to further the life and witness of the Church.

They are ex-officio members of the Elders' Council, appointed by recommendation of the Minister and Elders' Council and affirmed by Church Meeting.

Congregational Treasurer – Robin Goodchild

The Treasurer is the principal adviser to the Trustees regarding financial matters and has day-to-day responsibility for the Church's financial management. Working with the Chair and members of the Finance Team, he advises the Trustees and Church Meeting on the development of an annual budget and produces the annual accounts. The Treasurer is appointed by the Elders' Council and is a Trustee ex-officio.

Team Leaders - Claire Wood (Children & Youth Work); Sandy McLeish (Communications & Publicity); Richard Probert (Finance); Mike Tulloch (Outreach & Witness); Vacant (Pastoral & Membership); Dodie Khurshid (Property & Lettings); and Pam Roston (Worship & Faith Development). Team Leaders are responsible for leading the Church's work in their area of responsibility, communicating with other Teams as appropriate, arranging quarterly meetings and reporting on their activities to Elders' Council.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

Annual Report of Trustees

FOR THE YEAR ENDED 31 December 2020

AIMS AND OBJECTIVES

As a local congregation of the United Reformed Church, Trinity URC seeks to advance the Christian religion through its activities and the facilities offered to the community by its buildings, especially the Mansel Road Centre, a suite of rooms at the rear of the premises.

The aims of Trinity URC are set out in our Mission Statement: "Rooted in Christ; growing in faith; sharing and serving in love." The strategy for achieving the Trust's aims and objectives is to focus on three strategic priorities:

- Strengthening faith – a commitment to nurture and develop the faith of Trinity folk;
- Service – a commitment to serve God through service to our local and global community;
- Witness – a commitment to be witnesses to our Christian faith outside Trinity and in the wider world.

Achieving delivery of the Charity's aims and public benefit

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and in particular "The Advancement of Religion for the Public Benefit" when reviewing the Church's aims and objectives, in planning future activities and have regard to it in the administration of the Church, and believe that the Church provides benefit to the public.

Projects supporting each priority are set out in the Church Action Plan. The Trustees review the aims, objectives and proposed future activities on a regular basis. The Trustees follow the general guidance issued by the Charity Commission on public benefit when doing so and the following sections of this report describe how the Trustees have carried out the purposes of the Trust for the public benefit.

REVIEW OF SOME KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Pandemic

2020 began as a normal year but, as the Covid-19 pandemic took hold in the United Kingdom in March, it became clear that everything about our church life was to be affected. New ways to worship God together, to stay connected as a fellowship, and to meet to conduct the essential business of the church were discovered. Zoom became a feature of our lives for many months.

The Minister

In January, Revd Dominic Grant accepted a call to serve two churches in North London. He remained with us throughout a difficult period until October to provide continuity of pastoral care and worship.

Associate Minister

In November, after sixteen years serving the Chinese Group at Trinity, the Revd Ernest Yu announced his retirement as our Associate Minister. The title of Emeritus Associate Minister was later conferred on Ernest by Elders' Council.

Joint Church Secretaries

In February Sam Elliot was reappointed to serve as Joint Church Secretary with Catherine Paul.

Ministerial vacancy

Sandy McLeish was appointed Vacancy Team Convenor at the Church Meeting in February, and Elders' Council approved the team membership in March. Synod nominated Revd Stephen Lewis (Minister of Twickenham and Hampton Hill URCs) as our Interim Moderator. The Vacancy Team met five times during the year.

The Eldership

Andrew Sutton retired as Elders' Secretary after long service and Alison Trehearn was appointed to succeed him. In March, under the agreed procedures for the election of Elders, Alissa White was ordained to the eldership and with Cathy Dundee, Andrew Melrose and Kwame Sarpong, was inducted to serve for a period of three years.

The Council met thirty times during the year, from March onwards weekly by video-call. In June the congregation was surveyed to discover how lockdown was affecting the membership.

Membership

The number on the roll at 31 December 2020 was 163 (unchanged from 2019). There were no baptisms or deaths, and no new members were received.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

REVIEW OF SOME KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE - continued

Worship & Faith Development

During the year 19 services were held in the church and 40 virtually. The church was closed for 24 Sundays from 15 March, then open again for a limited attendance until the end of the year. Online pre-recorded video services, shared by considerable numbers, were provided during the closure, with the text of the service being sent each week to those without internet access.

Communion was celebrated in January, February, March, Easter, June and December.

Alan Young retired as leader of the Worship & Faith Development Team and he was succeeded by Pam Rostron. In September Katrina Clifford preached a sermon that she had entered for 'Preach' magazine's annual Sermon of the Year Competition.

The children's Nativity, recorded individually from their homes and turned into an excellent video, and a pre-recorded Service of Carols and Readings by Candlelight were highlights. The midnight Communion Service on Christmas Eve was cancelled, but the live service on Christmas Day was held before a third lockdown began.

Church Meetings

Only the February Church Meeting was held in person during 2020. Online meetings of church members in June and November each attracted over forty participants by Zoom.

Children's & Youth Work

The Child Friendly Church Award was awarded to Trinity for a third time.

A Junior Church time was included in online services each week, and activities and other materials were emailed to the children and young people and posted on the church website. Messy Church went online, with two outstanding sessions in June and December when the themes were 'Rainbows – a sign of hope', and 'Christingles'.

Property matters

Following storm damage, essential repairs to the two flèches were begun, involving replacement of rotten wood and damaged leadwork. Preparations were made to let the manse during our ministerial vacancy. Dodie Khurshid was nominated by Elders' Council as leader of the Property Team.

Communications

Communication was all-important while the congregation was unable to meet, using the church website, Facebook and Twitter accounts, and regular update emails to those who have subscribed. *Trinity News* continued online, and the Church Directory was reissued. Easter cards, Advent candles and Christmas cards were sent to church members.

Outreach & Witness

Trinity again hosted the Merton Winter Night Shelter on Sundays from January to March, and was represented at Merton Citizens events and meetings. Trinity supported Christian Aid week virtually and the URC's Commitment for Life collection. The work of Merton's Faith in Action for the homeless and the Wimbledon Foodbank, both supported by the church, were greatly affected by the pandemic.

Mansel Road Centre

The Mansel Road Centre was greatly impacted by the closure and cancellations of bookings for at least five months of the year. A great many changes were introduced to ensure the Centre was Covid-safe when it was allowed to reopen. Our Church Administrator remained on full employment but our two caretakers were furloughed for much of the year.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

Annual Report of Trustees

FOR THE YEAR ENDED 31 December 2020

FINANCIAL REVIEW

Financial Statements

The financial statements, including the notes, have been prepared in compliance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 2015 (FRS 102). The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration.

A financial review document is made available to all members of the Church if requested. This document highlights the main features of these financial statements. The review includes a comparison between the current and prior year and the final operating income resources and expenditure.

Statement of Financial Activities

The Statement of Financial Activities is shown on page 12, with a more detailed analysis of income and expenditure on pages 16 to 19. The total income for the year was £288,158 (2019: £344,263) reflecting a marked effect from Covid-19.

Receipts from Church lettings totalled £67,311 (2019: £152,520), a 60% reduction as a result of limited hirings since the pandemic started in March. Donations and legacies amounted to £178,180 (2019: £177,353) including £18,229 from the Estate of Ms Rosalie Bolland (2019: £2,500 legacy from the Estate of Miss Jean Guthman). Allowing for the organ donation in 2019, this reflected a 26% increase which has gone some way to offset the loss of Lettings Income. Moreover, a further £14,856 was received from the government's furlough scheme.

Total expenditure for the year was £311,261 (2019: £327,805). Building maintenance costs have been the main variance for a second year with expenditure on replacing the MRC boiler and repairing the Fleches above the Chancel and Old Hall; £25,000 was received from the Church's insurers as an interim contribution to this work and this work will continue into 2021. Apart from building maintenance costs, expenditure on Church Activities was 13% lower as a result of belt tightening yet while meeting the extra cleaning costs involved in making the Church Covid-19 safe.

Balance Sheet

The above result led to a decrease of £23,103 (2019: increase of £16,458), which has resulted in a combined fund balance of £391,214 (2019: £414,317) at the year-end. An analysis of the movement of funds can be found in note 16.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Fundraising Sources

The Church relies on the continued generous support of its members who continue to give in regular planned giving and other donations throughout the year. The other main source of regular income is rental income from hiring out rooms in the MRC. Fundraising activities continued to be carried out by the Church throughout the year despite the premises being unavailable for worship and other uses for much of the time.

Investment policy and performance

The policy seeks to achieve as high an income as possible, subject to protecting the capital value of the funds against inflation. The investments include a Barclays Tracker account, National Savings & Investments Accounts and Scottish Widows 1 year Fixed Term Account. The Charity seeks to ensure that none of its investments can be seen to support practices, which are against the conscience of Christians following the Ethical Investment Guidelines approved by the URC General Assembly from time to time.

Reserves policy

The Trustees aim to maintain the General fund at a level to provide working capital for the next twelve months and to retain sufficient funds to meet a reasonable level of unexpected or unbudgeted expenditure.

The Charity occupies and is responsible for maintaining a nineteenth century Grade II Listed building of 'Special Historic or Architectural Interest. Moreover, the Church includes a brick spire which can require specialist repairs. While the Charity seeks to maintain all its premises in good order, there is always the possibility that emergency repairs will be required. Following Trinity's 2016 quinquennial survey, a service provided by the United Reformed Church for its member churches, it is apparent that the roof will require major repairs in 5-10 years' time. As a result, the Charity created a specific fund of £100,000 for this capital project, increased by £25,000 in 2019. In 2016 it became apparent that the Church organ was approaching the end of its useful life and a fund was established to meet the cost. This project was completed successfully this year and the balance on the fund was transferred back to unrestricted funds. During 2019, it became apparent that repairs would be necessary to Room 1 (because of subsidence), to external brickwork and for the Fleches above the Church and Old Hall; accordingly, a fund for Major Repairs was designated of £75,000 to contribute to the cost. A Technology Fund was also designated in 2019 to meet the cost of replacing the Charity's computers which operate on software that is no longer supported by its operators.

The Charity, as a responsible employer, wishes to maintain its ability to pay its employees even if its income is reduced unexpectedly. In the light of the above, the Trustees seek to maintain reserves of at least £100,000 for emergencies.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

FINANCIAL REVIEW - continued

Reserves policy - continued

The Charity normally holds its reserves on deposit because it does not wish to expose its capital to risk. However, because the Roof Fund is not likely to be drawn on for at least 5 years, this capital will be invested in a combination of nominal and index-linked bonds + equities so that the fund can grow in line with construction cost inflation.

Risk management

The Trustees are responsible for the management of the risks faced by the Charity. Risks are identified, assessed and controls established throughout the year. A formal review of the Charity's risk management process is undertaken on an annual basis. The latest review was undertaken in April 2021.

The Trustees maintain a risk register that is reviewed every six months. Major risks identified include:

- Personnel including some current vacancies, in particular the minister, and possible future retirement of office holders and active volunteers. The Charity has created an experienced Vacancy Team to lead on recruiting a new minister and Trustees have intervened directly in areas of particular concern.
- The deterioration of Trinity's buildings. Trustees have filed the vacant as Property & Lettings Team Leader and he is now reinvigorating the Team.
- Child and adults safeguarding. Trinity has a safeguarding policy which is reviewed annually and overseen by a dedicated Safeguarding Coordinator. Volunteers and Trustees are expected to attend safeguarding training on a regular basis.
- Food hygiene. Food hygiene procedures are overseen by the Church Administrator. Trustees intend to appoint a single Trustee to lead on this and other compliance matters.
- Financial risks relating to levels of giving and lettings income. Financial matters are overseen by a dedicated Finance Team and regular appeals for giving are made. Lettings are overseen by the Property & Lettings Team.
- Demographic change and declining membership. The Church continues to pay particular attention to outreach and nurturing new members.

FUTURE PLANS

Three main items will feature in our plans for 2021/22

Recovery from the lockdown period during the Covid-19 pandemic – The pandemic has had a very significant impact on our worship, fellowship and finances. In the coming months, we will need to take a range of steps to resume congregational worship and other onsite activities, including room lettings at the Mansel Road Centre. All of this will need to be done while maintaining safety and building on new opportunities identified e.g. use of new technology.

Ministerial appointment - Working with URC's Southern Synod, we will continue the search process to call a new minister to the pastorate.

Strengthening leadership and strategy - While preparing to call a new Minister, the Elders' Council intends to review their leadership and strategy to ensure it is fit for the next phase of the church's life.

The Church Action Plan identifies a number of projects for 2020/22:-

Mission – to develop a vision for mission and outreach that has the full support and participation of the whole church.

Team review – recognising the vacancies in key areas of church life, Elders' Council will encourage a renewed culture of commitment, participation and service among Trinity folk.

Developing faith through small groups – to increase prominence of small groups as a feature of church life at Trinity, as a means to develop faith and strengthen belonging for church members.

Leading and diversifying congregational worship – to support groups of elders and/or other Trinity folk in leading worship.

Midweek devotional practice –to encourage and support all Trinity folk in individual prayer and Bible reading.

Merton Citizens – to share in support for the leadership of Merton Citizens and its action teams.

Local & international partnerships - to continue proactive support for Faith in Action, Merton Winter Night Shelter, and Wimbledon Foodbank, determining annual targets for our support, including volunteering, through individual financial and in kind giving. To maintain our involvement in Christian Aid Week and Commitment for Life, determining appropriate targets for support, and to continue our support for selected charities, including disaster appeals, through Gift Day giving.

Environment – to give due consideration to the climate impact of all Trinity's activities, policies and decisions. To attain a Silver Eco-Church award by 2022.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

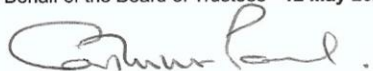
Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure, of the Charity for the year. In preparing these financial statements, the Trustees are required to:-

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Regulations made thereunder, and the provisions of the Trust deed distilled from the United Reformed Church Acts of Parliament (1971 and 1982) and the Scheme of Union (1972). They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On Behalf of the Board of Trustees - **12 May 2021**



Catherine Paul - Trustee



Samuel Elliot - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**

I report to the Trustees on my examination of the accounts of Trinity United Reformed Church (Wimbledon) Church for the year ended 31 December 2020 set out on pages 12 to 23.

Responsibilities and basis of report

As the Charity Trustees of the Church 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 Trustee'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 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no 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 accounting 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.



Andrea L Kibble FCCA
A K Accounting Solutions Limited
Chartered Certified Accountants
Minster House, 126a High Street
Whitton
Twickenham
Middlesex
TW2 7LL

12 May 2021

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2020

| | | Unrestricted Funds | | Restricted | TOTAL | TOTAL * |
|------------------------------------|------|--------------------|-----------------|----------------|-----------------|----------------|
| | Note | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 2 | 157,977 | 20,203 | - | 178,180 | 177,353 |
| Charitable activities | 3 | 68,017 | - | - | 68,017 | 155,983 |
| Other trading activities | 4 | - | - | - | - | 8,208 |
| Investments | 5 | 1,554 | - | - | 1,554 | 1,866 |
| Other | 6 | 15,407 | 25,000 | - | 40,407 | 853 |
| Total | | 242,955 | 45,203 | - | 288,158 | 344,263 |
| EXPENDITURE ON: | | | | | | |
| Raising funds | 7 | - | - | - | - | 3,541 |
| Charitable Activities: | | | | | | |
| URC Ministry & Mission Fund | 8 | 80,718 | - | - | 80,718 | 79,500 |
| Ministerial and Manse costs | 9 | 7,810 | - | - | 7,810 | 19,964 |
| Church activities | 10 | 132,479 | 72,316 | 3,921 | 208,716 | 204,571 |
| Donations and grants | 11 | 2,134 | 11,883 | - | 14,017 | 20,229 |
| Total | | 223,141 | 84,199 | 3,921 | 311,261 | 327,805 |
| Net income/(expenditure) | | 19,814 | (38,996) | (3,921) | (23,103) | 16,458 |
| Transfers between funds | 16 | 18,012 | (18,012) | - | - | - |
| Net movement in funds | 16 | 37,826 | (57,008) | (3,921) | (23,103) | 16,458 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | 16 | 138,449 | 236,761 | 39,107 | 414,317 | 397,859 |
| Total funds carried forward | 16 | 176,275 | 179,753 | 35,186 | 391,214 | 414,317 |

The notes form part of these financial statements

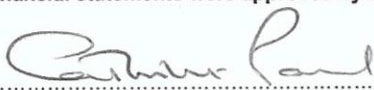
* A full comparison is detailed in Note 20

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

BALANCE SHEET
FOR THE YEAR ENDED 31 December 2020

| | | Unrestricted Funds | | Restricted Funds | TOTAL | TOTAL |
|--|------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | Note | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | | £ | £ | £ | £ | £ |
| FIXED ASSETS | | | | | | |
| Tangible assets | 13 | 2,268 | - | 31,364 | 33,632 | 46,374 |
| CURRENT ASSETS | | | | | | |
| Debtors | 14 | 29,262 | - | 3,822 | 33,084 | 29,006 |
| Cash at bank | | 150,536 | 186,636 | - | 337,172 | 370,473 |
| | | <u>179,798</u> | <u>186,636</u> | <u>3,822</u> | <u>370,256</u> | <u>399,479</u> |
| CURRENT LIABILITIES | | | | | | |
| Creditors: falling due within one year | 15 | <u>(5,791)</u> | <u>(6,883)</u> | <u>-</u> | <u>(12,674)</u> | <u>(31,536)</u> |
| NET CURRENT ASSETS | | <u>174,007</u> | <u>179,753</u> | <u>3,822</u> | <u>357,582</u> | <u>367,943</u> |
| NET ASSETS | | <u><u>176,275</u></u> | <u><u>179,753</u></u> | <u><u>35,186</u></u> | <u><u>391,214</u></u> | <u><u>414,317</u></u> |
| FUNDS | | | | | | |
| Unrestricted funds | 16 | 176,275 | - | - | 176,275 | 138,449 |
| Designated funds | 16 | - | 179,753 | - | 179,753 | 236,761 |
| Restricted funds | 16 | - | - | 35,186 | 35,186 | 39,107 |
| | | <u><u>176,275</u></u> | <u><u>179,753</u></u> | <u><u>35,186</u></u> | <u><u>391,214</u></u> | <u><u>414,317</u></u> |

The financial statements were approved by the Board of Trustees on 12 May 2021 and were signed on its behalf by:


Catherine Paul - Trustee


Robin Goodchild - Congregational Treasurer

The notes form part of these financial statements

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2020

1 ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The address of the registered office is given in the reference and administrative details on page 2. The nature of the Charity's operations and its principal activities are set out in the Trustees' report.

Trinity United Reformed Church (Wimbledon) Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £.

1.2 Reconciliation with previous generally accepted accounting practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

1.3 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Unrestricted income funds may be expended generally for furthering the religious and charitable work of the URC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are funds whose use is restricted to specific purposes according to the terms of the Charity Commissioners Schemes concerned or in accordance with the specific restrictions imposed by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. As most of the management and activity of the Church is carried out by volunteers, in accordance with the Charities SORP (FRS 102), the volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2020

1 ACCOUNTING POLICIES - continued

1.5 Expenditure

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings having regard to the nature of the expenditure.

Costs of charitable activities include donations and grants passed on to other charitable organisations, contributions to the URC Ministry & Mission Fund, together with ministerial costs, Church activities and other overhead and support costs.

1.6 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and consider these sufficient for the Charity to be able to continue as a going concern.

1.7 Tangible Fixed Assets and Depreciation

Expenditure incurred on the Church Building and Manse is written off in the year it is incurred. The Church operates a policy whereby all fixed assets greater than or equal to £1,000 will be assessed for capitalisation. Impairment reviews are carried out annually.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------------|-----------------------------------|
| Office Equipment | 25% straight line (over 4 years) |
| Audio and Sound Equipment | 25% straight line (over 4 years) |
| Digital Organ | 10% straight line (over 10 years) |

Freehold property: The owners of the Church and Manse buildings are the URC Southern Synod Trust who hold them upon trust for purposes connected with Trinity URC.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and In Hand

Cash at bank and 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.

1.10 Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

| | Unrestricted Funds | | Restricted Funds | TOTAL 31-Dec-20 | TOTAL 31-Dec-19 |
|---|--------------------|-----------------|------------------|--------------------|--------------------|
| | General £ | Designated £ | £ | £ | £ |
| 2 DONATIONS AND LEGACIES | | | | | |
| Open Plate | 3,381 | - | - | 3,381 | 9,056 |
| Planned Giving | 84,261 | - | - | 84,261 | 78,223 |
| Special Offerings and Donations | 25,722 | 17,737 | - | 43,459 | 22,182 |
| Organ Donations | - | - | - | - | 40,206 |
| Income tax refunds under Gift Aid | 26,384 | 2,466 | - | 28,850 | 25,186 |
| Legacies (see note 17) | 18,229 | - | - | 18,229 | 2,500 |
| | <u>157,977</u> | <u>20,203</u> | <u>-</u> | <u>178,180</u> | <u>177,353</u> |
| 3 INCOME FROM CHARITABLE ACTIVITIES | | | | | |
| Mansel Road Centre lettings | 67,311 | - | - | 67,311 | 152,520 |
| Grant received from URC Synod | - | - | - | - | 2,000 |
| Wednesday Social Group | 402 | - | - | 402 | 742 |
| Trinity Toddlers | 304 | - | - | 304 | 721 |
| | <u>68,017</u> | <u>-</u> | <u>-</u> | <u>68,017</u> | <u>155,983</u> |
| 4 OTHER TRADING ACTIVITIES | | | | | |
| Christmas Tree Festival | - | - | - | - | 6,744 |
| Organ Concert | - | - | - | - | 1,464 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>8,208</u> |
| 5 INVESTMENT INCOME | | | | | |
| Bank interest | <u>1,554</u> | <u>-</u> | <u>-</u> | <u>1,554</u> | <u>1,866</u> |
| 6 INCOME FOR OTHER SOURCES | | | | | |
| Badminton | 156 | - | - | 156 | - |
| Flower Fund | 300 | - | - | 300 | - |
| HMRC Furlough Grants | 14,856 | - | - | 14,856 | - |
| Insurance Claim | - | 25,000 | - | 25,000 | - |
| Junior Church | - | - | - | - | 487 |
| Sunday Coffee | 95 | - | - | 95 | 206 |
| Trinity News | - | - | - | - | 160 |
| | <u>15,407</u> | <u>25,000</u> | <u>-</u> | <u>40,407</u> | <u>853</u> |
| 7 EXPENDITURE ON RAISING FUNDS | | | | | |
| Christmas Tree Festival | - | - | - | - | 3,399 |
| Organ Concert | - | - | - | - | 142 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,541</u> |
| 8 CHARITABLE EXPENDITURE - MINISTRY & MISSION FUND | | | | | |
| Ministry and Mission Fund | <u>80,718</u> | <u>-</u> | <u>-</u> | <u>80,718</u> | <u>79,500</u> |
| | <u>80,718</u> | <u>-</u> | <u>-</u> | <u>80,718</u> | <u>79,500</u> |

The Church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national Church. In the latest accounts (for 2019), 88% of the URC's unrestricted income came from Ministry & Mission Fund contributions, which totaled £18.8 million (2018: £19.0 million). 83% of expenditure was absorbed by Ministry, 9% spent on Education & Learning, 5% on Mission Programmes, 2% on Children & Youth Work with the balance on Governance and Publishing.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

| | Unrestricted Funds | | Restricted Funds | TOTAL | TOTAL |
|---|--------------------|---------------|------------------|----------------|----------------|
| | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | £ | £ | £ | £ | £ |
| 9 CHARITABLE EXPENDITURE - MINISTERIAL AND MANSE COSTS | | | | | |
| Associate Minister's expenses | 122 | - | - | 122 | 1,218 |
| Education and materials | 58 | - | - | 58 | 145 |
| Local outreach | 1,500 | - | - | 1,500 | 1,500 |
| Manse expenses | 6,328 | - | - | 6,328 | 15,001 |
| Minister's expenses | (198) | - | - | (198) | 2,100 |
| | <u>7,810</u> | <u>-</u> | <u>-</u> | <u>7,810</u> | <u>19,964</u> |
| 10 CHARITABLE EXPENDITURE - CHURCH ACTIVITIES | | | | | |
| Church costs: | | | | | |
| Buildings maintenance | 16,877 | 68,996 | - | 85,873 | 59,757 |
| Cleaning | 16,692 | - | - | 16,692 | 21,610 |
| Computer and IT costs | 2,113 | - | - | 2,113 | 2,269 |
| Electricity and gas | 9,520 | - | - | 9,520 | 14,024 |
| Flowers | 187 | - | - | 187 | 558 |
| General Expenses | 83 | - | - | 83 | - |
| Hospitality expenses | 363 | - | - | 363 | 1,466 |
| Insurance | 7,912 | - | - | 7,912 | 7,676 |
| Music and licences | 5,670 | - | - | 5,670 | 13,345 |
| Pulpit supply | 1,276 | - | - | 1,276 | 455 |
| Telephones | 2,169 | - | - | 2,169 | 2,059 |
| Water rates | 189 | - | - | 189 | 94 |
| Winter Night Shelter | - | - | - | - | 100 |
| | <u>63,051</u> | <u>68,996</u> | <u>-</u> | <u>132,047</u> | <u>123,413</u> |
| Teaching costs: | | | | | |
| Children and young people | 436 | - | - | 436 | 1,253 |
| | <u>436</u> | <u>-</u> | <u>-</u> | <u>436</u> | <u>1,253</u> |
| Communications: | | | | | |
| Trinity News | 387 | - | - | 387 | 2,093 |
| Printing, postage and stationery | 6,109 | - | - | 6,109 | 8,689 |
| | <u>6,496</u> | <u>-</u> | <u>-</u> | <u>6,496</u> | <u>10,782</u> |
| Church Administration: | | | | | |
| Staff costs | 48,876 | - | - | 48,876 | 51,389 |
| Pension costs | 1,318 | - | - | 1,318 | 1,298 |
| | <u>50,194</u> | <u>-</u> | <u>-</u> | <u>50,194</u> | <u>52,687</u> |
| Other Expenses: | | | | | |
| Bank charges | 361 | - | - | 361 | 575 |
| Depreciation | 8,821 | - | 3,921 | 12,742 | 12,741 |
| Ministers Retirement Gift | - | 3,320 | - | 3,320 | - |
| | <u>9,182</u> | <u>3,320</u> | <u>3,921</u> | <u>16,423</u> | <u>13,316</u> |
| Governance Costs: | | | | | |
| Accountancy and payroll fees | 1,070 | - | - | 1,070 | 1,070 |
| Independent Examination fees | 2,050 | - | - | 2,050 | 2,050 |
| | <u>3,120</u> | <u>-</u> | <u>-</u> | <u>3,120</u> | <u>3,120</u> |
| TOTAL - COSTS OF CHURCH ACTIVITIES | <u>132,479</u> | <u>72,316</u> | <u>3,921</u> | <u>208,716</u> | <u>204,571</u> |

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

| | Unrestricted Funds | | Restricted Funds | TOTAL | TOTAL |
|---|--------------------|---------------|------------------|---------------|---------------|
| | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | £ | £ | £ | £ | £ |
| 11 CHARITABLE EXPENDITURE - GRANTS AND DONATIONS | | | | | |
| Alzheimer's Research UK | - | 500 | - | 500 | 500 |
| Barnabas Fund | - | 500 | - | 500 | 500 |
| British Red Cross | - | 500 | - | 500 | 500 |
| Cancer Research UK | - | 500 | - | 500 | 500 |
| Commitment For Life | 1,034 | - | - | 1,034 | 995 |
| Crisis | 1,000 | - | - | 1,000 | 1,546 |
| Faith In Action | - | 3,255 | - | 3,255 | 4,513 |
| Freedom from Torture | - | - | - | - | 110 |
| London's Air Ambulance | - | - | - | - | 3,725 |
| Macmillan Cancer | - | - | - | - | 500 |
| Médecins Sans Frontières | - | 500 | - | 500 | 500 |
| MIND | - | 500 | - | 500 | - |
| Riding Lights Limited | - | - | - | - | 55 |
| Royal British Legion | 100 | - | - | 100 | 100 |
| Samaritans Inner SW London | - | 500 | - | 500 | 500 |
| South London Refugee Association | - | 500 | - | 500 | 500 |
| St Raphael's Hospice | - | - | - | - | 500 |
| Water Aid | - | 1,628 | - | 1,628 | 2,185 |
| Wimbledon Foodbank | - | 500 | - | 500 | - |
| YMCA Merton Winter Night Shelter | - | 500 | - | 500 | 500 |
| Other Disaster Relief Donations | - | 2,000 | - | 2,000 | 2,000 |
| | 2,134 | 11,883 | - | 14,017 | 20,229 |

Note:

£2,000 of the Gift Day 2019 donations was set aside for Disaster/Emergency Appeals and all was allocated subsequently to appeals for the Pakistan Floods Appeal, UNICEF Syria Appeal, National Emergencies Trust UK (for Covid-19), UNHCR for Greece camp fire, Christian Aid, Médecins Sans Frontières, British Red Cross (for Yemen) and UNICEF Syria, with the balance of £250 carried forward from 2018 also allocated.

£2,000 has been allocated to emergencies appeals from Gift Day 2020 and to date donations have been made to the following appeals: £250 UNICEF Covid-19 Appeal (Feb 2021).

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

| | Unrestricted Funds | | Restricted Funds | TOTAL | TOTAL |
|-----------------------|--------------------|------------|------------------|---------------|---------------|
| | General | Designated | | 31-Dec-20 | 31-Dec-19 |
| | £ | £ | £ | £ | £ |
| 12 STAFF COSTS | | | | | |
| Salaries | 48,901 | - | - | 48,901 | 51,280 |
| Social security costs | (25) | - | - | (25) | 109 |
| Pension costs | 1,318 | - | - | 1,318 | 1,298 |
| | <u>50,194</u> | <u>-</u> | <u>-</u> | <u>50,194</u> | <u>52,687</u> |

The average monthly number of employees was 3 (2019: 3).

No employees received remuneration amounting to more than £60,000 in either year.

TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees are not remunerated for their time given to the Church on a voluntary basis. However, the Trustees have reclaimed for the reimbursement of certain expenditure incurred by them personally on behalf of the Church. Such expenses include postage and stationery, food and drink for various functions and social events held at the Church, plus other incidental costs.

During the year 5 (2019: 6) Trustees have been reimbursed £794 (2019: £1,595) for such expenditure which related wholly and exclusively to the running costs of the Church and not for any personal or group benefit.

13 TANGIBLE FIXED ASSETS

| | Equipment Fixtures & Fittings | Digital Organ | Total |
|---------------------------|-------------------------------------|------------------|----------------|
| | £ | £ | £ |
| Cost or Valuation: | | | |
| At 1 January 2020 | 67,115 | 39,206 | 106,321 |
| Additions | - | - | - |
| Disposals | - | - | - |
| | <u>67,115</u> | <u>39,206</u> | <u>106,321</u> |
| At 31 December 2020 | | | |
| Depreciation: | | | |
| At 1 January 2020 | 56,026 | 3,921 | 59,947 |
| Charge for the year | 8,821 | 3,921 | 12,742 |
| On disposals | - | - | - |
| | <u>64,847</u> | <u>7,842</u> | <u>72,689</u> |
| At 31 December 2020 | | | |
| Net Book Value | | | |
| | £ | £ | £ |
| At 31 December 2019 | <u>11,088</u> | <u>35,285</u> | <u>46,374</u> |
| At 31 December 2020 | <u>2,268</u> | <u>31,364</u> | <u>33,632</u> |

For the reasons stated in Accounting Policy note 1.7, page 15, the Church and Manse Buildings are not tangible fixed assets of the Church.

For insurance purposes the Church Buildings are insured by the Charity for £11,369,092 and the Manse for £454,055. The Church's Contents are insured for £205,617 and Loss of Income insured for £350,000.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

| | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|-------------------------------|--------------------|------------|--------------|---------------|---------------|
| | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | £ | £ | £ | £ | £ |
| 14 DEBTORS | | | | | |
| Trade debtors - Lettings | 550 | - | - | 550 | 1,876 |
| Gift Aid Tax recoverable | 25,823 | - | - | 25,823 | 21,271 |
| Other debtors and prepayments | 2,889 | - | 3,822 | 6,711 | 5,859 |
| | <u>29,262</u> | <u>-</u> | <u>3,822</u> | <u>33,084</u> | <u>29,006</u> |

| | Unrestricted Funds | | Restricted | TOTAL | TOTAL |
|--|--------------------|--------------|------------|---------------|---------------|
| | General | Designated | Funds | 31-Dec-20 | 31-Dec-19 |
| | £ | £ | £ | £ | £ |
| 15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | | |
| Associate Minister's expenses | - | - | - | - | 545 |
| Bank charges | 29 | - | - | 29 | 41 |
| Buildings maintenance and property services | - | - | - | - | 7,493 |
| Christmas Tree Festival costs | - | - | - | - | 1,023 |
| Cleaning | 919 | - | - | 919 | 1,678 |
| Computer & IT | 96 | - | - | 96 | 96 |
| Donations payable | 1,000 | 6,883 | - | 7,883 | 11,497 |
| Electricity and gas | 718 | - | - | 718 | 2,272 |
| Equipment rental | - | - | - | - | 1,177 |
| Hospitality expenses | - | - | - | - | 54 |
| Lettings income in advance | - | - | - | - | 663 |
| Ministerial costs | - | - | - | - | 1,500 |
| Music and licences | - | - | - | - | 320 |
| Professional services | 2,850 | - | - | 2,850 | 2,850 |
| Telephone | 179 | - | - | 179 | 175 |
| Waste disposal | - | - | - | - | 141 |
| Water rates | - | - | - | - | 11 |
| | <u>5,791</u> | <u>6,883</u> | <u>-</u> | <u>12,674</u> | <u>31,536</u> |

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

16 STATEMENT OF FUNDS

| | As at 1st Jan 2020 £ | Net income/ (expenditure) £ | Transfers between funds £ | As at 31st Dec 2020 £ |
|-----------------------------------|----------------------------|-----------------------------------|------------------------------------|-----------------------------|
| Unrestricted Funds | | | | |
| General | <u>138,449</u> | <u>19,814</u> | <u>18,012</u> | <u>176,275</u> |
| Designated Funds | | | | |
| Church Roof Fund | 125,000 | - | - | 125,000 |
| For Others Fund | 13,749 | - | - | 13,749 |
| Major Repairs Fund | 75,000 | (43,996) | - | 31,004 |
| Music Fund | 18,012 | 5,000 | (18,012) | 5,000 |
| Technology Fund | 5,000 | - | - | 5,000 |
| Total for Designated Funds | <u>236,761</u> | <u>(38,996)</u> | <u>(18,012)</u> | <u>179,753</u> |
| | As at 1st Jan 2020 £ | Net income/ (expenditure) £ | Transfers between funds £ | As at 31st Dec 2020 £ |
| Restricted Funds | | | | |
| Kenneth Young Bequest | 3,822 | - | - | 3,822 |
| Organ Fund | 35,285 | (3,921) | - | 31,364 |
| Total for Restricted Funds | <u>39,107</u> | <u>(3,921)</u> | <u>-</u> | <u>35,186</u> |
| Total funds | <u>414,317</u> | <u>(23,103)</u> | <u>-</u> | <u>391,214</u> |
| | Incoming Resources £ | Resources Expended £ | Movement in Funds £ | |
| Unrestricted Funds | | | | |
| General | 242,955 | (223,141) | 19,814 | |
| Designated funds | | | | |
| For Others Fund | 15,203 | (15,203) | - | |
| Major Repairs Fund | 25,000 | (68,996) | (43,996) | |
| Music Fund | 5,000 | - | 5,000 | |
| Restricted Funds | | | | |
| Kenneth Young Bequest | - | - | - | |
| Organ Fund | - | (3,921) | (3,921) | |
| Total Funds | <u>288,158</u> | <u>(311,261)</u> | <u>(23,103)</u> | |

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2020

16 STATEMENT OF FUNDS (continued)

DESIGNATED FUNDS

The Church operates the following Designated Funds with the encouragement of Church Meeting:

Church Roof Fund – Following the 2016 quinquennial survey, it was apparent that the roof will require major repairs in 5-10 years' time. A fund has been established to prepare for this expenditure and the capital will be invested to hedge construction cost inflation.

For Others Fund - This receives donations and offerings from the Church members. Gift Day, Easter and Christmas collections are just some of the ways it is funded. The money raised is used to make grants to charities and Christian organisations which the Church wishes to support, as well as emergency relief appeals globally.

Major Repair Fund – This Fund has been set up to meet the costs of repairs to the Fleches, Room 1 and the external brickwork, which have been identified as necessary works during the current year or in the near future.

Music Fund - It permits the Director of Music to have access to monies to enrich Trinity's musical life.

Technology Fund – This Fund has been set up to finance a renewal/upgrade of Trinity's computers, both personal laptops and the office PC. Current computers are running on software that is no longer being supported.

RESTRICTED FUNDS

Restricted Funds are created by the Church where the monies received can only be used for the specific purpose for which they were entrusted to the Church.

Kenneth Young Bequest – a bequest was received to be used for purposes to be proposed by his Trustees. Following the provision of new doors for the MRC, in the worship area - new cushions for the pews, new choir stalls, and refurbishing the pulpit and font stonework, + redesigning the garden to the rear of the MRC, the remaining funds are for its replanting.

Organ Fund - This Fund represents the cost of the new digital organ which was generously donated in Memory of Dr Robin Paul.

17 LEGACIES AND BEQUESTS

A legacy of £18,229 was received from the Estate of Ms Rosalie Bolland (2019: £2,500 was received from the Estate of Miss Jean Guthman).

18 CAPITAL COMMITMENTS

The Charity has continued with the works to repair the Chancel and Old Hall Fleches but the complexity of the works has meant that the final contract price was not known precisely at year end.

19 RELATED PARTY TRANSACTIONS

All Trustees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals is £nil (2019- £nil). There were no related party transactions during the year or the previous year.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2020

20 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

The key components from the prior year figures are analysed below by fund:

| | Unrestricted Funds General £ | Designated £ | Restricted Funds £ | TOTAL 31-Dec-19 £ |
|------------------------------------|------------------------------------|-----------------|--------------------------|-------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 118,618 | 18,529 | 40,206 | 177,353 |
| Charitable activities | 155,983 | - | - | 155,983 |
| Other trading activities | 8,208 | - | - | 8,208 |
| Investments | 1,866 | - | - | 1,866 |
| Other | 853 | - | - | 853 |
| Total | 285,528 | 18,529 | 40,206 | 344,263 |
| EXPENDITURE ON: | | | | |
| Raising funds | 3,541 | - | - | 3,541 |
| Charitable Activities: | | | | |
| URC Ministry & Mission Fund | 79,500 | - | - | 79,500 |
| Ministerial and Manse costs | 19,964 | - | - | 19,964 |
| Church activities | 178,363 | 4,749 | 21,459 | 204,571 |
| Donations and grants | 6,674 | 13,555 | - | 20,229 |
| Total | 288,042 | 18,304 | 21,459 | 327,805 |
| Net income/(expenditure) | (2,514) | 225 | 18,747 | 16,458 |