

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

REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
TO
YEAR ENDED 31 DECEMBER 2021

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TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

Annual Report of Trustees

FOR THE YEAR ENDED 31 December 2021

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2021. 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	
Robin Napier Goodchild - Congregational Treasurer	11.9.2014	
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	20.3.2022
Jawdat (Dodie) Khurshid	17.3.2019	
Samuel George Elliot - Joint Church Secretary	13.2.2020	
Cathryn Houston Dundee	19.4.2020	6.1.2022
Alissa Victoria White	17.2.2021	31.12.2021
Grace Anne de Grouchy	20.3.2022	
Sarah Frances Elizabeth Elliot	20.3.2022	
Christopher John Jeffery	20.3.2022	
Alison Mary Trehearn	20.3.2022	
Michael Guthrie Tulloch	20.3.2022	

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 2021

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 including 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 to 10.

The Minister, Revd D S Grant, left Trinity in October 2020 and moved to pastorates in North London. The Associate Minister, Revd Ernest Yu, retired in November 2020.

Appointment of New Trustees

Members of Elders' Council are elected by the Church Meeting in accordance with guidance provided by the United Reformed Church. 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 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 informed by the URC guidance Safer Election of Elders. 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. It 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. 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 its 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 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational Structure - continued

Trinity has a number of standing Teams which oversee day-to-day activities carried out within and through the church. The Children & Youth Work; Finance; Outreach & Witness; Worship & Faith Development; and Property Teams have Team leaders appointed by the Elders' Council and meet 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, appointed line manager or Church Secretaries as appropriate. A Lettings Support Group, including the appointed line manager, works with the staff to provide advice, oversight and support.

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.

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.

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 strategies and 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); Richard Probert (Finance); Mike Tulloch (Outreach & Witness); Dodie Khurshid (Property); and Pam Rostron (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 2021

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 aim of Trinity URC is to cultivate a Christian community that lives out the qualities set out in our Mission Statement: 'Rooted in Christ; growing in faith; sharing and serving in love.' To do this Trinity focusses on three enduring 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.

Core projects and priorities supporting the aims and outcomes were developed at an Elders' Council Strategy Day and are set out in an associated report. 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

As 2021 began the Church again ceased in-person worship in response to Government and URC guidance. Worship services and meetings were held primarily through online videoconferencing until Pentecost – Sunday 23 May. The second half of the year was a time of rediscovering cherished rituals, retaining new practices and innovations, and rebuilding participation and outreach.

Ministerial vacancy

Following the departure of the Revd D S Grant in October 2020, Trinity was without a Minister for the whole of 2021. The Vacancy Team, convened by Sandy McLeish, met four times during the year, and led the important work of consulting the congregation and preparing Trinity's Pastorate Profile, an essential document to enable the call of a new Minister. The Revd Stephen Lewis (Minister of Twickenham and Hampton Hill URCs) continued to serve as Interim Moderator.

The Eldership

As agreed by Church Meeting, no elections to the Elders' Council were held in 2021. The Council met 14 times during the year, from January to June by videoconference.

Membership

The number on the roll on 31 December 2021 was 150. There were two deaths and one new member was received.

Worship & Faith Development

During the year 34 services were held in the church and 22 virtually. The church was closed for 20 Sundays from January to May. During the closure services were held by videoconference, with the text of the service being sent each week to those without internet access. The Musical Director, Andrew Davies, provided recorded music for online worship services.

In the absence of our own Minister, services were led by a mix of visiting preachers and Trinity's own Elders. We were pleased to welcome the URC General Secretary and both Moderators of General Assembly to lead worship during the year.

The Southern Synod's Training and Development Officer, Revd Andy Twilley, provided additional training in leading worship to Elders. Katrina Clifford continued to train as a Synod Accredited Lay Preacher, and successfully passed her assessment in late 2021.

The Queens Road House Group resumed meeting online to provide Bible study and mutual support. An Advent Bible Study Course also took place online.

Later in the year we were able to restore festive traditions such as the Children's Nativity play, Carols and Readings by Candlelight, a Christingle service, and midnight Communion on Christmas Eve.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2021

REVIEW OF SOME KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE - continued

Church Meetings

Four Church Meetings were held in 2021, with online meetings in January, March and May, and our first in-person meeting since February 2020 taking place in November.

Children's & Youth Work

Junior Church returned to meeting in person from May 2021. Film Club resumed its Friday night meetings. Messy Church continued online, with an Easter session in March themed around New Life.

Property matters

Repairs to the two fleche spires were finished in the first part of the year. The design, construction and planting of a new garden at the rear of the Church was completed in May. A quinquennial property survey was undertaken and issues identified addressed.

Communications

Communication continued to be essential 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 was published throughout the year.

Outreach & Witness

Trinity volunteers supported the Merton Winter Night Shelter project in a different way this year due to the pandemic, assisting a smaller number of guests at self-contained accommodation, rather than hosting the usual larger number at the Mansel Road Centre. Fundraising efforts focussed on the URC's Commitment for Life, Christian Aid week, and Trinity's annual Gift Day. The work of Merton's Faith in Action for the homeless and the Wimbledon Foodbank were both supported by the church.

Mansel Road Centre

The Mansel Road Centre was once again significantly affected by national COVID-19 measures, with reduced lettings in the first half of the year.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2021

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 £388,566 (2020: £288,158).

Receipts from Church lettings totalled £82,765 (2020: £67,311), donations and legacies amounted to £150,461 (2020: £178,180) and income from other sources for the year was £154,434 (2020: £40,407) which included £89,396 insurance claims, £24,000 grants received from URC Synod and £29,567 letting income from the Manse. Moreover, a further £11,471 (2020: £14,856) was received from the government's furlough scheme.

Total expenditure for the year was £394,498 (2020: £311,261). Building maintenance costs have been the main variance for a third year with expenditure on repairing the Fleches above the Chancel and Old Hall; £19,679 was received from the Church's insurers as an further contribution to this work.

Balance Sheet

The above result led to a decrease of £5,932 (2019: decrease of £23,103), which has resulted in a combined fund balance of £385,282 (2020: £391,214) 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 until May.

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 was apparent that the roof would 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. The 2021 quinquennial survey confirmed the likelihood of roof expenditure being required but still in 5-10 years time and not sooner. 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. This fund was drawn down in 2021 to pay for the Fleche repairs. 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 a general reserve of at least £100,000 for emergencies.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2021

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 2022.

The Trustees maintain a risk register that is reviewed on a regular basis. 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 are considering succession plans for other significant roles.
- Ongoing risks associated with COVID-19. Trustees maintain relevant risk assessments and adhere to Government and URC guidance.
- The deterioration of Trinity's buildings. A quinquennial property survey was undertaken during 2021 and issues identified addressed. A new Property Team is in place to provide for ongoing maintenance.
- Child and adults safeguarding. Trinity has a safeguarding policy which is reviewed annually and overseen by a dedicated Safeguarding Coordinator. Volunteers, Trustees and Elders are expected to attend safeguarding training on a regular basis.
- Health and safety. Day to day procedures are overseen by the Church Administrator. Trustees intend to review compliance and increase reporting levels to provide assurance.
- 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 Lettings Support Group.
- Demographic change and declining membership. The Church continues to pay particular attention to outreach and nurturing new members.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
Annual Report of Trustees
FOR THE YEAR ENDED 31 December 2021

FUTURE PLANS

In August 2021 Trustees identified core priorities to focus their activity over the medium and long term. These include:

- A commitment to “whole life discipleship” for all, principally enabled by participating fully in a Southern Synod Learning Hub, a two year programme led by the London Institute of Contemporary Christianity;
- Recovery from COVID-19, restoring practices from before the pandemic in a safe and sustainable way, encouraging members to participate fully in the life of the church, and taking advantage of new technology and other lessons learned.
- A focus on pastoral and congregational care, with new infrastructure and leadership to ensure all at Trinity are cared for and supported.
- Achieving the A Rocha Eco Church ‘Silver’ award, working towards ‘Gold’, and focussing on the protection of creation in our worship, operations and daily lives.

These issues are to be tackled alongside enduring and ongoing projects such as:

- Working with URC's Southern Synod to continue the search process to call a new minister to the pastorate.
- Nurturing and deepening our local and international partnerships, continuing proactive support for Faith in Action, Merlon Winter Night Shelter, and Wimbledon Foodbank, and sharing in support for the leadership of Merton Citizens and its action teams.
- Working with children and young people, providing opportunities for all ages to learn about the Christian faith, build relationships and friendships, and participate fully as part of Trinity and the wider church.

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 - **4 May 2022**

.....
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 2021 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**

4 May 2022

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2021

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL * 31-Dec-20 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	117,665	17,796	15,000	150,461	178,180
Charitable activities	3	82,959	-	-	82,959	68,017
Other trading activities	4	549	-	-	549	-
Investments	5	163	-	-	163	1,554
Other	6	66,471	58,396	29,567	154,434	40,407
Total		267,807	76,192	44,567	388,566	288,158
EXPENDITURE ON:						
Raising funds	7	141	-	-	141	-
Charitable Activities:						
URC Ministry & Mission Fund	8	82,248	-	-	82,248	80,718
Ministerial and Manse costs	9	1,267	-	13,072	14,339	7,810
Church activities	10	125,792	148,797	7,742	282,331	208,716
Donations and grants	11	2,643	12,796	-	15,439	14,017
Total		212,091	161,593	20,814	394,498	311,261
Net income/(expenditure)		55,716	(85,401)	23,753	(5,932)	(23,103)
Transfers between funds	16	(54,155)	54,155	-	-	-
Net movement in funds	16	1,561	(31,246)	23,753	(5,932)	(23,103)
Reconciliation of funds						
Total funds brought forward	16	176,275	179,753	35,186	391,214	414,317
Total funds carried forward	16	177,836	148,507	58,939	385,282	391,214

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 2021

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
FIXED ASSETS						
Tangible assets	13	1,134	-	27,444	28,578	33,632
CURRENT ASSETS						
Debtors	14	18,181	3,407	-	21,588	33,084
Cash at bank		166,669	154,633	31,495	352,797	337,172
		<u>184,850</u>	<u>158,040</u>	<u>31,495</u>	<u>374,385</u>	<u>370,256</u>
CURRENT LIABILITIES						
Creditors: falling due within one year	15	(8,148)	(9,533)	-	(17,681)	(12,674)
NET CURRENT ASSETS		176,702	148,507	31,495	356,704	357,582
NET ASSETS						
		<u>177,836</u>	<u>148,507</u>	<u>58,939</u>	<u>385,282</u>	<u>391,214</u>
FUNDS						
Unrestricted funds	16	177,836	-	-	177,836	176,275
Designated funds	16	-	148,507	-	148,507	179,753
Restricted funds	16	-	-	58,939	58,939	35,186
		<u>177,836</u>	<u>148,507</u>	<u>58,939</u>	<u>385,282</u>	<u>391,214</u>

The financial statements were approved by the Board of Trustees on 4 May 2022 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 2021

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 2021

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 2021

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-21	31-Dec-20
	£	£	£	£	£
2 DONATIONS AND LEGACIES					
Open Plate	4,523	-	-	4,523	3,381
Planned Giving	88,796	-	-	88,796	84,261
Special Offerings and Donations	2,798	17,796	15,000	35,594	43,459
Income tax refunds under Gift Aid	21,548	-	-	21,548	28,850
Legacies (see note 17)	-	-	-	-	18,229
	117,665	17,796	15,000	150,461	178,180
3 INCOME FROM CHARITABLE ACTIVITIES					
Mansel Road Centre lettings	82,765	-	-	82,765	67,311
Wednesday Social Group	-	-	-	-	402
Trinity Toddlers	194	-	-	194	304
	82,959	-	-	82,959	68,017
4 OTHER TRADING ACTIVITIES					
Other fundraising	279	-	-	279	-
Traidcraft Stall	270	-	-	270	-
	549	-	-	549	-
5 INVESTMENT INCOME					
Bank interest	163	-	-	163	1,554
6 INCOME FOR OTHER SOURCES					
Badminton	-	-	-	-	156
Flower Fund	-	-	-	-	300
Grants received from URC Synod	-	24,000	-	24,000	-
HMRC Furlough Grants	11,471	-	-	11,471	14,856
Insurance Claim	55,000	34,396	-	89,396	25,000
Letting of the Manse	-	-	29,567	29,567	-
Sunday Coffee	-	-	-	-	95
	66,471	58,396	29,567	154,434	40,407
7 EXPENDITURE ON RAISING FUNDS					
Traidcraft Stall	141	-	-	141	-
	141	-	-	141	-
8 CHARITABLE EXPENDITURE - MINISTRY & MISSION FUND					
Ministry and Mission Fund	82,248	-	-	82,248	80,718
	82,248	-	-	82,248	80,718

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 2020), 90% of the URC's unrestricted income came from Ministry & Mission Fund contributions, which totalled £17.9 million (2019: £18.8 million). 81% of expenditure was absorbed by Ministry, 10% 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 2021

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-21	31-Dec-20
	£	£	£	£	£
9 CHARITABLE EXPENDITURE - MINISTERIAL AND MANSE COSTS					
Associate Minister's expenses	-	-	-	-	122
Education and materials	721	-	-	721	58
Local outreach	1,500	-	-	1,500	1,500
Manse expenses	(954)	-	13,072	12,118	6,328
Minister's expenses	-	-	-	-	(198)
	1,267	-	13,072	14,339	7,810
10 CHARITABLE EXPENDITURE - CHURCH ACTIVITIES					
Church costs:					
Buildings maintenance	10,350	148,555	3,822	162,727	85,873
Cleaning	19,401	-	-	19,401	16,692
Computer and IT costs	2,669	242	-	2,911	2,113
Electricity and gas	11,176	-	-	11,176	9,520
Flowers	21	-	-	21	187
General Expenses	153	-	-	153	83
Hospitality expenses	223	-	-	223	363
Insurance	8,373	-	-	8,373	7,912
Music and licences	6,407	-	-	6,407	5,670
Pulpit supply	2,061	-	-	2,061	1,276
Telephones	2,571	-	-	2,571	2,169
Water rates	64	-	-	64	189
Winter Night Shelter	80	-	-	80	-
	63,549	148,797	3,822	216,168	132,047
Teaching costs:					
Children and young people	660	-	-	660	436
	660	-	-	660	436
Communications:					
Trinity News	-	-	-	-	387
Printing, postage and stationery	4,603	-	-	4,603	6,109
	4,603	-	-	4,603	6,496
Church Administration:					
Staff costs	50,502	-	-	50,502	48,876
Pension costs	1,318	-	-	1,318	1,318
	51,820	-	-	51,820	50,194
Other Expenses:					
Bank charges	590	-	-	590	361
Depreciation	1,134	-	3,920	5,054	12,742
Ministers Retirement Gift	-	-	-	-	3,320
	1,724	-	3,920	5,644	16,423
Governance Costs:					
Accountancy and payroll fees	1,386	-	-	1,386	1,070
Independent Examination fees	2,050	-	-	2,050	2,050
	3,436	-	-	3,436	3,120
TOTAL - COSTS OF CHURCH ACTIVITIES	125,792	148,797	7,742	282,331	208,716

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2021

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-21	31-Dec-20
	£	£	£	£	£
11 CHARITABLE EXPENDITURE - GRANTS AND DONATIONS					
Alzheimer's Research UK	-	500	-	500	500
Barnabas Fund	-	500	-	500	500
Bee Association	31	-	-	31	-
British Red Cross	-	-	-	-	500
Cancer Research UK	-	500	-	500	500
Commitment For Life	975	-	-	975	1,034
Crisis	1,487	-	-	1,487	1,000
Faith In Action	-	3,864	-	3,864	3,255
Macmillan Cancer	-	500	-	500	-
Médecins Sans Frontières	-	500	-	500	500
MIND	-	-	-	-	500
Royal British Legion	100	-	-	100	100
Samaritans Inner SW London	-	500	-	500	500
Save the Children	-	500	-	500	-
Salvation Army	50	-	-	50	-
South London Refugee Association	-	500	-	500	500
St Raphael's Hospice	-	500	-	500	-
Water Aid	-	1,932	-	1,932	1,628
Wimbledon Foodbank	-	500	-	500	500
YMCA Merton Winter Night Shelter	-	-	-	-	500
Other Disaster Relief Donations	-	2,000	-	2,000	2,000
	2,643	12,796	-	15,439	14,017

Note:

£2,000 of the Gift Day 2020 donations was set aside for Disaster/Emergency Appeals and all was allocated subsequently to appeals for UNICEF (for Covid-19 and for Syria), British Red Cross (for Yemen twice), DEC (for Covid-19), Christian Aid (Haiti Earthquake Appeal), and Afghan Aid.

£2,000 has been allocated to emergencies appeals from Gift Day 2021 and to date donations have been made to the following appeals: £250 DEC Afghanistan Appeal (Dec 21), £100 UNICEF (Tonga Earthquake Jan 22) and £250 DEC Afghanistan Appeal (Jan 22).

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2021

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated		31-Dec-21	31-Dec-20
	£	£	£	£	£
12 STAFF COSTS					
Salaries	50,502	-	-	50,502	48,901
Social security costs	-	-	-	-	(25)
Pension costs	1,318	-	-	1,318	1,318
	51,820	-	-	51,820	50,194

The average monthly number of employees was 3 (2020: 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 2021 nor for the year ended 31 December 2020.

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, 3 (2020: 5) Trustees have been reimbursed £726 (2020: £794) 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 2021	67,115	39,206	106,321
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	67,115	39,206	106,321
Depreciation:	£	£	£
At 1 January 2021	64,847	7,842	72,689
Charge for the year	1,134	3,920	5,054
On disposals	-	-	-
At 31 December 2021	65,981	11,762	77,743
Net Book Value	£	£	£
At 31 December 2020	2,268	31,364	33,632
At 31 December 2021	1,134	27,444	28,578

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 £12,051,238 and the Manse for £490,034. The Church's Contents are insured for £215,898 with the Organ at £44,100 and Loss of Income insured for £350,000 in the event of a fire, £100,000 in other circumstances.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2021

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-21	31-Dec-20
	£	£	£	£	£
14 DEBTORS					
Trade debtors - Lettings	545	-	-	545	550
Gift Aid Tax recoverable	15,051	2,407	-	17,458	25,823
Other debtors and prepayments	2,585	1,000	-	3,585	6,711
	18,181	3,407	-	21,588	33,084

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-21	31-Dec-20
	£	£	£	£	£
15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Bank charges	74	-	-	74	29
Barclaycard	494	500	-	994	-
Buildings maintenance and property services	67	-	-	67	-
Cleaning	1,232	-	-	1,232	919
Computer & IT	96	-	-	96	96
Donations payable	-	9,033	-	9,033	7,883
Electricity and gas	2,410	-	-	2,410	718
Junior Church	118	-	-	118	-
Pension costs	294	-	-	294	-
Printing and Production	134	-	-	134	-
Professional services	2,850	-	-	2,850	2,850
Telephone	255	-	-	255	179
Waste disposal	124	-	-	124	-
	8,148	9,533	-	17,681	12,674

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2021

16 STATEMENT OF FUNDS

	As at 1st Jan 2021 £	Net income/ (expenditure) £	Transfers between funds £	As at 31st Dec 2021 £
Unrestricted Funds				
General	<u>176,275</u>	<u>55,716</u>	<u>(54,155)</u>	<u>177,836</u>
Designated Funds				
Church Roof Fund	125,000	-	-	125,000
For Others Fund	13,749	-	-	13,749
Major Repairs Fund	31,004	(90,159)	59,155	-
Music Fund	5,000	5,000	(5,000)	5,000
Technology Fund	5,000	(242)	-	4,758
Total for Designated Funds	<u>179,753</u>	<u>(85,401)</u>	<u>54,155</u>	<u>148,507</u>
	As at 1st Jan 2021 £	Net income/ (expenditure) £	Transfers between funds £	As at 31st Dec 2021 £
Restricted Funds				
Kenneth Young Bequest	3,822	(3,822)	-	-
Lettings from the Manse	-	16,495	-	16,495
Organ Fund	31,364	(3,920)	-	27,444
Renewable Capital Projects	-	15,000	-	15,000
Total for Restricted Funds	<u>35,186</u>	<u>23,753</u>	<u>-</u>	<u>58,939</u>
Total funds	<u>391,214</u>	<u>(5,932)</u>	<u>-</u>	<u>385,282</u>
	Incoming Resources £	Resources Expended £	Movement in Funds £	
Unrestricted Funds				
General	267,807	(212,091)	55,716	
Designated funds				
For Others Fund	12,796	(12,796)	-	
Major Repairs Fund	58,396	(148,555)	(90,159)	
Music Fund	5,000	-	5,000	
Technology Fund	-	(242)	(242)	
Restricted Funds				
Kenneth Young Bequest	-	(3,822)	(3,822)	
Lettings from the Manse	29,567	(13,072)	16,495	
Organ Fund	-	(3,920)	(3,920)	
Renewable Capital Projects	15,000	-	15,000	
Total Funds	<u>388,566</u>	<u>(394,498)</u>	<u>(5,932)</u>	

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2021

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. All funds have now been expended.

Lettings from the Manse – All income earned by the Charity through letting the Manse has to be spent on the Manse itself, any surplus belongs to the URC Southern Synod that owns the property.

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

Renewable Capital Projects - This Fund results from a gift of £15,000 for use in:

- 1) a renewable energy capital project or projects (e.g., installation of solar panels or similar) at Trinity, and / or
- 2) as an investment on Trinity URC's behalf in a renewable energy capital project or projects physically located in the London Borough of Merton, in association with other faith groups or community groups (including but not limited to a community energy trust or similar entity).

If the congregation does not decide to undertake or participate in a capital project or projects up to the value of £15,000 prior to 4 June 2031, after 4 June 2031 the balance of any money available may be used for repairs and work to improve or maintain the fabric of Trinity URC.

17 LEGACIES AND BEQUESTS

Last year, a legacy of £18,229 was received from the Estate of Ms Rosalie Bolland.

In 2021, no legacies were received but, in addition to the Restricted Gift referred to above, significant insurance proceeds were paid - £55,000 for Loss of Income in 2020 due to Covid-19 (a further payment for 2021 is expected but not yet quantified), £34,396 for repairs to the Chancel Fleche and for replacing the Old Hall floor; in addition capital and annual repair grants of £20,000 and £4,000 respectively were received from the URC Southern Synod.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 December 2021

18 CAPITAL COMMITMENTS

Following completion of the works to repair the Chancel and Old Hall Fleches, the Charity has made no further capital commitments beyond the 2021 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 (2020- £nil). There were no related party transactions during the year or the previous year.

20 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

	Unrestricted Funds		Restricted Funds	TOTAL
	General	Designated		31-Dec-20
	£	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	157,977	20,203	-	178,180
Charitable activities	68,017	-	-	68,017
Other trading activities	-	-	-	-
Investments	1,554	-	-	1,554
Other	15,407	25,000	-	40,407
Total	242,955	45,203	-	288,158
EXPENDITURE ON:				
Raising funds	-	-	-	-
Charitable Activities:				
URC Ministry & Mission Fund	80,718	-	-	80,718
Ministerial and Manse costs	7,810	-	-	7,810
Church activities	132,479	72,316	3,921	208,716
Donations and grants	2,134	11,883	-	14,017
Total	223,141	84,199	3,921	311,261
Net income/(expenditure)	19,814	(38,996)	(3,921)	(23,103)