TRINITY CHURCH, SUTTON

England & Wales · Charity number 1136623

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-06-28
Register	View on the Charity Commission register

Contact

Address	Trinity Church Sutton 16 Cheam Road Sutton SM1 1DZ
Phone	020 8643 6884
Email	info@trinitychurchsutton.org
Website	https://www.trinitychurchsutton.org.uk/

Activities

Objects: The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Activities: Advance the Christian faith in the Sutton area and its surrounds in accordance with the principles and practices of Methodist and United Reformed Church via the celebration of public worship, teaching the Christian faith, mission and evangelism, pastoral work including visiting the sick and the bereaved, provision of facilities for the local community, support of other charities.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Croydon
- Merton
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£212,323	£175,438	-	-
2023-08-31	£188,076	£135,602	-	-
2022-08-31	£188,076	£135,602	-	-
2021-08-31	£153,939	£128,813	-	-
2020-08-31	£190,701	£229,798	-	-

Trustees

Name	Role	Appointed
Abigail Ruth Hustler		2023-03-26
Dani Mukusha		2024-04-21
David John Gordon Maclaren		2024-04-21
Jabez Prettyson Dawnson		2025-04-06
Jacqueline Philippa Edwina John		2025-04-06
Jaqueline Lorraine Harriott		2021-07-11
Martin Lloyd Wright		2025-04-06
Pedra Mckenna		2020-04-30
Rachel Adwoa Nyamedom Opoku-Appiah		2024-04-21
Rev Hendry Ponniah M Min		2023-09-01
Richard John Cornwell		2020-04-30
Sowjanya Raju Amartaluri		2024-04-21

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TRINITY CHURCH, SUTTON

England & Wales - Charity number 1136623

Accounts

Trinity Church Sutton

Annual Report and Accounts for the year to 31 August 2024

Contents

	Page
Trustees' Annual Report	2-9
Statement of Financial Activities for 2023/24	10
Statement of Financial Activities (SOFA) for 2022/23	11
Balance Sheet as at 31 August 2024	12
Notes to the Accounts	13-20
Independent Examiner's Report	21

Trinity United Reformed/Methodist Church Sutton

Annual Report and Accounts for the year to 31 August 2024

1. Introduction

Trinity Church Sutton is a Methodist and United Reformed Church located in the London Borough of Sutton. An ecumenical church in itself, it is also a partner in Churches Uniting in Central Sutton. Trinity Church is known for its carefully crafted nonconformist liturgy, its highly-regarded music and its reputation as a church which encourages open-minded theology and ethics. As a congregation made up of many nationalities, it does all it can to offer a welcome to all and seeks to fulfil its calling to serve the present age.

2. Objectives and Activities

Summary of the objects of the charity set out in its governing document

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

How we work

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In normal times, examples of activities in pursuance of these objectives undertaken for the public benefit include:

- worship services every week open to everyone
- the Junior Church every Sunday for children from 0 years to 18 years
- the large uniformed organisations and the youth club for boys and girls open to all young people of the appropriate age
- Christian education sessions open to all
- the mother and toddler group which is often oversubscribed
- discounted rental rates for our halls used by numerous community organisations
- weddings and baptisms where church membership is not a requirement

New outreach initiatives have been introduced this year, including the international coffee club on Monday mornings, in collaboration with Refugee and Migrant Network Sutton (RMNS), the lunch club in association with Age UK Sutton on Tuesdays, occasional evening lectures, and opening the church on Friday mornings for quiet prayer, contemplation and fellowship. A Bible Study group is planned for the forthcoming autumn.
During the year we were privileged to host an IFTAR Supper for the Dialogue Society.
Conscious of the ongoing climate crisis, we work with 'EcoChurch' and have already attained bronze standard and are working hard to achieve silver standard.

A Benevolent Fund is maintained for the use of the minister for charitable needs at his discretion.

Donations to charities of up to 10% of our income are normally made by the church on the basis of an annual vote by the congregation to decide the receiving charities.

Members are invited to contribute to appeals from the Disasters Emergency Committee.

3. What we did – Achievements, Performance

Results against objectives

Our achievements against our objectives were:

Objective for 2023/2024	Achievements
1. To continue to recover: • regular public worship of high quality; • active engagement in worship through choral music, Bible reading and others; • opportunities for study, prayer and contemplation; • inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and • mutual support and pastoral care, all of which enriches society.	Regular worship continued throughout the year. Live streaming and recordings of the services are available for those unable to attend in person. Two major choral events have taken place with the Trinity Festival Choir and appropriate instrumental support Our website continues to point readers to resources for study and worship A new social group, Chapter 22, has been set up for young adults Our Pastoral Links continue to maintain links with all members and regularly meet to review individual needs
2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.	The CCTV installation allows services to be live streamed. An expanded team of members have been trained to operate it. Live and recorded services are available on our website and on YouTube.
3. To develop the new agreed groups arising from our reflective review in place of whatever has been unavoidably lost during pandemic restrictions:	The Church and Community Group has assumed responsibility for the new outreach initiatives. The Learning and Discipleship Group has assumed responsibility for the evening lectures, which have continued with lectures during Advent and Lent

4. Finance review

Financial overview

Our total income was £212,323 (2023 £195,121) of which 58.5% was congregational giving (with associated tax reclaims of £27,915 (2023 £25,791), and 27.7% was hall rental income of £58,731 (2023 £50,652),our total expenditure was £175,438 (2023 £183,683) the net surplus for the year was £39,208 (2023 £11,357)

Budget for the year ending 31st August 2025

The budget for the current year shows a small projected surplus of £2,500 due to increased rental income. Careful control of expenditure will be required to maintain the surplus. However there are sufficient reserves to allay any immediate cause for concern.

Reserves policy

The Trustees have set a reserves policy which relates to the General Fund and requires that reserves be maintained at a level which ensures that the activities can continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realisable form. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise. We aim to hold in the General Fund sufficient money to cover six month's expenditure – approximately £78,250. This is because expenditure is certain for some items such as:

- Circuit Assessment of £17,000 per quarter
- Caretaker costs of £6,000 per quarter
- Utility bills of £3,750 per quarter
- Insurance and Maintenance costs of £8,125 per quarter
- Administration costs of £3,750 per quarter

Our General Fund stands at a cash surplus of £86,390 (2023 £74,831) We are £8,140 above our preferred level of reserves). But it is still necessary to continually address the subject of funding to ensure that the General Reserves are maintained at over £78,250.

The other Funds are held for specific purposes and therefore are not covered by the General Reserve Policy. The Policy for the Restricted Funds is to use the funds only for the purpose they were intended and to endeavour to use them prudently so that sufficient funds are maintained for future expected needs. These funds are:-

Benevolent (Poor) Fund. Used by the minister to pay for charitable needs. It is topped up by anonymous donations made in the collection box at the back of the church, and from general church resources as the need arises.

Building Fund. Set up to provide a fund for the occasional one-off maintenance or building works.

Choir Fund. The choir is paid for its service at weddings and funerals. The choir members have decided to donate the monies to this fund which is to be used for the purchase of materials for the use of the choir.

Ruth Howard Fund. To make grants to young people to enable them to go overseas.

Toddler Club Fund. Accumulated surplus of the Trinity Toddlers donations.

Legacy Fund. Accumulated surplus of past legacies not yet spent by the Church.

Special Collections Fund. Offerings and gifts received for and paid to External organisations

Endowment Fund. Income from investment can be used for general purposes, but capital is not generally available.

5. Plans for the future

Our specific objectives for the year from August 2024 are:

1. To continue to develop:

- regular public worship of high quality;
- active engagement in worship through choral music, Bible reading and others;
- opportunities for study, prayer and contemplation;
- inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, outing, Kaleidoscope and Chapter 22 and outings, and through new yet-to-be discovered ways; and
- mutual support and pastoral care,

all of which enriches society.

2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.

3. To develop the new agreed groups arising from our reflective review, being the Church and Community as well as the Learning and Discipleship groups

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world. It exercises this responsibility by

- Maintaining effective opportunities for social cohesion and fellowship within the church congregation
- Assessing social needs in the neighbourhood
- Strategically seeking appropriate ways to use church resources and existing facilities to address such needs
- Supporting and liaising with the Deacons and the Church Meeting to develop a strategy for engaging with global ethical issues of concern, including working with 'EcoChurch' to attain their silver standard.

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church should be a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church by

- Ensuring that the Junior Church is well-resourced and equipped to enable all children of the church to grow in faith towards being adult participants in the life and worship of the church
- Considering adopting an introduction to Christianity course suitable for an open enquiring church

- Ensuring good relations exist between Trinity Scouts and Guides Group and the church
- Planning regular membership classes for enquirers
- Making provision for Bible study either in groups meeting regularly or for individual study
- Seeking to develop the lecture series
- Identifying opportunities for wellbeing and mental health advice and support

4. To support the assimilation and integration within the local community of those immigrants newly arrived from Hong Kong by:

- Working with the Methodist Circuit and Connexion to provide ministry and financial support
- Making our church buildings available for them to hold services and fellowship meetings

6. Objects, Structure, Governance and Management

Charity Name	Trinity Church Sutton
Also known as	Trinity United Reformed/Methodist Church Sutton
Charity's Principal Address	16 Cheam Road, Sutton, Surrey SM1 1DZ
Registered Charity Number	1136623
Web site	www.trinitychurchsutton.org.uk

Governance

The Governing Document for Trinity Church is the Constitution which was adopted on 18th April 2010. Trinity Church is constituted as a charitable unincorporated association.

Trustees

The ruling body of Trinity Church is the Trustees Meeting as represented by the Minister, Treasurer and Deacons. The Minister of the Church is an ex Officio Trustee. 10 Deacons /Trustees are elected by the Church Congregational Meeting to serve for a term of 3 years. Elected Deacons/Trustees may be elected for a second term but not a third consecutive term.

The Church Meeting also nominates the Treasurer who is appointed as a co-opted Trustee.

The Trustees serving during the year were:-

Trustee name	Office	Dates acted if not for whole year	How appointed
Revd Hendry Ponniah	Chair		Ex Officio
Mr Malcolm Booth	Treasurer		Co-opted on nomination by Congregational meeting
Mrs Margaret Audrey Aikines-Aryeetey	Deacon		Elected by Congregational Meeting
Mr Francis Nii Allotey	Deacon		Elected by Congregational Meeting

Mr Richard Cornwell	Deacon		Elected by Congregational Meeting
Ms Jaqueline Harriott	Deacon		Elected by Congregational Meeting
Ms Abigail Hustler	Deacon		Elected by Congregational Meeting
Mr David Eric Jones	Deacon	To 21st April	Elected by Congregational Meeting
Mr David MacLaren	Deacon	From 21st April	Elected by Congregational Meeting
Ms Ruth MacLaren	Deacon	To 21st April	Elected by Congregational Meeting
Mrs Pedra McKenna	Deacon		Elected by Congregational Meeting
Mr Sowjanya Raju	Deacon	From 21st April	Elected by Congregational Meeting
Ms Rachel Opoku-Appiah	Deacon	From 21st April	Elected by Congregational Meeting
Mr Danai Mukusha	Deacon	From 21st April	Elected by Congregational Meeting
Mr Robert Stewart	Deacon	To 21st April	Elected by Congregational Meeting
Ms Leilani Tizard Varcoe	Deacon	To 21st April	Elected by Congregational Meeting
Mr Selemat Zere	Deacon	To 21st April	Elected by Congregational Meeting

New Trustees are advised of their roles and responsibilities prior to the appointment, including reference to Charity Commission guidance. On-going training uses denominational training courses and literature. Safety procedures are reviewed regularly.

The Trustees, advised by the Property Committee, also act as Managing Trustees for the suite of buildings, the responsibility for which has been delegated to them by the Methodist Church Property Division, Manchester.

The Deacons are responsible for the spiritual life of Trinity Church through its worship and mission. The Deacons are also to provide support to the minister.

Church Meeting

Every member of Trinity Church is a member of the Church Meeting whose recommendations must be taken into account by the Trustees.

The Church Meeting meets up to four times a year to receive reports from the Trustees and various committees.

Committees

The Trustees and Church Meeting are supported and informed by the work of a number of committees including:-.

Finance Committee: Advises the Trustees and acts on their behalf within prescribed limits regarding the general financial aspects of the work of Trinity Church by monitoring income and expenditure, preparing budgets, maintaining appropriate financial controls and co-ordinating regular reviews of planned giving.

Property Committee: Advises the Trustees and acts on their behalf regarding the maintenance of the suite of buildings to ensure a safe and comfortable resource for the worship of God and the provision of a central resource for the local community.

Pastoral Committee: Maintains contact with church members and adherents and supports them in various ways through pastoral church links.

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world.

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church is a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church

Ecumenical Church Council:

In January 2001 Trinity United Reformed/Methodist Church signed a local Ecumenical Partnership with St Nicholas Parish Church and Sutton Baptist Church. This Council, with representatives from all of the partnership churches, seeks to find ways for the churches to share in their common life here in Sutton, and to bear witness to our oneness in Christ.

Junior Church and Youth Work.

The Trustees receive regular reports from the Youth Deacon regarding the Junior Church and Bunker Youth Club. These will come from the new Learning and Discipleship group.

Risk Management

The Trustees maintain a Risk Register to ensure that procedures are in place to guard against foreseeable events which could prejudice the functioning of the Charity.

Safeguarding

The Charity complies with the Safeguarding of Children and Vulnerable Adults policy of the Methodist Church.

7. 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity during that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also

responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

8. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees Date 25 March 2025

Revd Hendry Ponniah

Chair of the Trustees

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2024

	Note	Unrestricted				Restricted	Endowment	Total Funds 2024
		General	Poor	Legacy	Building	Funds	Fund	
		£		£	£	£	£	£
Income from:								
Donations and legacies	2a	126,959	109	7,241	994	8,751	-	144,054
Investments	2b	5,485	-	-	-	-	-	5,485
Charitable activities	2c	62,784	-	-	-	-	-	62,784
TOTAL INCOME		**195,228**	**109**	**7,241**	**994**	**8,751**	**-**	**212,323**
Expenditure on:								
Charitable activities	3a	79,989	140	-	-	8,291	-	88,420
Support costs	3b	74,470	-	-	-	-	-	74,470
Management and administration	3c	12,548	-	-	-	-	-	12,548
TOTAL EXPENDITURE		**167,007**	**140**	**-**	**-**	**8,291**	**-**	**175,438**
Gains/(losses)	9a+b	2,000	-	-	-	-	323	2,323
Net income/(expenditure)		**30,221**	**(31)**	**7,241**	**994**	**460**	**323**	**39,208**
Transfers between funds	12	-	-	-	-	-	-	-
Net movement in funds		**30,221**	**(31)**	**7,241**	**994**	**460**	**323**	**39,208**
Balances B/F		124,831	523	85,830	5,893	7,508	3,979	228,564
Balances C/F		**155,052**	**492**	**93,071**	**6,887**	**7,968**	**4,302**	**267,772**

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2024

Prior Year Figures

		Unrestricted				Restricted	Endowment	Total Funds
		General	Poor	Legacy	Building	Funds	Fund	2023
		£	£	£	£	£	£	£
Donations and legacies	2a	125,541	24		2,992	13,583	-	142,140
Investments	2b	2,239	-	-	-	-	-	2,239
Charitable activities	2c	50,742	-	-	-	-	-	50,742
TOTAL INCOME		**178,522**	**24**	**-**	**2,992**	**13,583**	**-**	**195,121**
Expenditure on:								
Charitable activities	3a	67,105	170	-	-	16,395	-	83,670
Support costs	3b	87,083	-	-	-	-	-	87,083
Management and administration	3c	12,930	-	-	-	-	-	12,930
TOTAL EXPENDITURE		**167,118**	**170**	**-**	**-**	**16,395**	**-**	**183,683**
Unrealised losses	9a	-	-	-	-	-	(81)	(81)
Net income/(expenditure)		**11,404**	**(146)**	**-**	**2,992**	**(2,812)**	**(81)**	**11,357**
Transfers between funds	12	-	-	-	-	-	-	-
Net movement in funds		**11,404**	**(146)**	**-**	**2,992**	**(2,812)**	**(81)**	**11,357**
Balances B/F		113,427	669	85,830	2,901	10,320	4,060	217,207
Balances C/F		**124,831**	**523**	**85,830**	**5,893**	**7,508**	**3,979**	**228,564**

Trinity United Reformed/Methodist Church Sutton

Balance sheet as at 31 August 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		4,302		53,979
			4,302		53,979
Current assets					
Debtors	10	79,833		25,420	
Cash at bank and on deposit					
Central Board of Finance account		17,598		16,741	
Other bank accounts		177,210		141,996	
		274,641		184,157	
Current liabilities					
Amounts falling due within one year	11	(11,171)		(9,572)	
Net current assets			263,470		174,585
Net assets	13		267,772		228,564
Represented by					
Unrestricted funds					
General Fund			155,052		124,831
Legacy Fund			93,071		85,830
Designated Funds	12		7,379		6,416
			255,502		217,077
Restricted Funds	12		7,968		7,508
Endowment Fund			4,302		3,979
			267,772		228,564

Approved by the Deacons' Meeting on 5th March 2025, and signed on their behalf by:

Revd Hendry Ponniah
Minister

Malcolm Booth
Treasurer

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2024

1. Accounting Policies

Accounting basis and standards

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include investments at fair value. The charity is an unincorporated trust. The financial statements have been prepared on a going concern basis as in the opinion of the trustees, there are no material uncertainties about the Church's ability to continue.

Funds

The funds held constitute: General Funds held for any purpose of the charity which are Unrestricted, Restricted funds which are held for a narrower purpose, Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted and Designated funds which are funds held for a particular purpose identified by the trustees but which can be reversed. Details of each material fund are disclosed in Note 12. Any fund may be held in ways other than cash.

Income

These are included in the Statement of Financial Activities (SOFA) when the church becomes entitled to the resources, it is probable that the income will be received and the amount of income receivable can be reliably measured.

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 obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation

The Trustees for Methodist Church Purposes are custodian trustees for the Church land and buildings and they hold the freehold title. As the Church is the beneficial owner of the Church land and buildings, they are included in the Church balance sheet. The Trustees have included the Church land and buildings at their carrying value at 1st September 2015, being the date of transition to SORP (FRS 102). This has been adopted as original cost in accordance with the provisions of the reporting standard, because reliable information is not available for the original cost of the Church land and buildings. The carrying value at transition was Nil.

Freehold land is not depreciated. Church buildings are not depreciated where their residual value is not expected to fall below their carrying value. Other assets are capitalised at cost, and depreciated at a rate calculated to write off their cost on a straight line basis over their expected useful economic life.

Investments

Investments are valued in the balance sheet at fair value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Creditors and provisions

Creditors and provisions are recognised where the church has a present obligation 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 recognised at their settlement amount.

Taxation

As a charity, Trinity United Reformed/Methodist Church is exempt from income and capital gains tax on its charitable activities.

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2024

2 Income From:

		Unrestricted				Restricted	Total	Total
		General	Poor	Legacy	Building		2024	2023
		£	£	£	£	£	£	£
2a	**Donations and legacies**							
	Regular giving	96,348	109	-	994	-	97,451	95,490
	Flower and bunker donations	1,355	-	-	-	-	1,355	2,074
	Donations and special collections	1,341	-	-	-	8,751	10,092	18,785
	Legacies	-	-	7,241	-	-	7,241	-
	Tax recovered	27,915	-	-	-	-	27,915	25,791
		126,959	**109**	**7,241**	**994**	**8,751**	**144,054**	**142,140**
2b	**Investments**							
	Investment income	**5,485**	**-**	**-**	**-**	**-**	**5,485**	**2,239**
2c	**Charitable activities**							
	Rental of premises	58,731	-	-	-	-	58,731	50,652
	Other	4,053	-	-	-	-	4,053	90
		62,784	**-**	**-**	**-**	**-**	**62,784**	**50,742**
	Total income	**195,228**	**109**	**7,241**	**994**	**8,751**	**212,323**	**195,121**

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2024

3	Expenditure On:	Unrestricted			Restricted	Total	Total
		General	Poor	Building		2024	2023
		£	£	£	£	£	£
3a	**Charitable activities**						
	Circuit assessment	60,000	-	-	-	60,000	50,000
	Ministerial costs	2,710	-	-	-	2,710	1,261
	Youth Work	1,842	-	-	-	1,842	875
	Contributions to other causes (note 4)	10,020	140	-	8,291	18,451	26,630
	Flower expenditure	2,628	-	-	-	2,628	3,846
	Events	2,789	-	-	-	2,789	1,058
		79,989	**140**	**-**	**8,291**	**88,420**	**83,670**
3b	**Support costs**						
	Church keeper costs	22,473	-	-	-	22,473	23,942
	Music	8,000	-	-	-	8,000	7,829
	Insurance	7,175	-	-	-	7,175	6,524
	Repairs and maintenance	24,635	-	-	-	24,635	32,678
	Utilities	12,187	-	-	-	12,187	16,110
		74,470	**-**	**-**	**-**	**74,470**	**87,083**
3c	**Management and administration**						
	Office administration	10,130	-	-	-	10,130	10,254
	Independent Examination	2,418	-	-	-	2,418	2,676
		12,548	**-**	**-**	**-**	**12,548**	**12,930**
	Total expenditure	**167,007**	**140**	**-**	**8,291**	**175,438**	**183,683**

4 Contributions to other causes:

	Unrestricted	Restricted	Total 2024	Unrestricted	Restricted	Total 2023
	£	£	£	£	£	£
Paid and committed						
Alzeimers	1,000	-	1,000	1,000	-	1,000
Christian Aid	-	5,285	5,285	-	7,053	7,053
CRUSE	1,000	-	1,000	1,000	-	1,000
Emaus	1,000	-	1,000	1,000	-	1,000
Medecins Sans Frontieres	-	1,570	1,570	-	-	-
Methodist Church	4,000	-	4,000	3,500	-	3,500
Mummys Star	-	-	-	-	3,991	3,991
Refugee Migrant Network	1,000	-	1,000	1,000	-	1,000
Ruth Howard	-	-	-	-	2,300	2,300
St Raphaels	1,000	-	1,000	1,000	-	1,000
Sutton Mental Health	1,000	-	1,000	1,000	-	1,000
Toddlers	-	-	-	-	855	855
Others under £1,000	160	1,436	1,596	735	2,196	2,931
Total	**10,160**	**8,291**	**18,451**	**10,235**	**16,395**	**26,630**

5 Fees for the Examination of the Accounts

	2024	2023
	£	£
Independent Examination fee	2,418	2,676

6 Paid Employees

	2024	2023
	£	£
Gross Wages, salaries, pensions and benefit in kind	23,620	21,632
Employer's pension contributions	489	475
	24,109	22,107
Average number of employees in the year	2	2

No employee was paid £60,000 or more during the year.

Redundancy costs are included when agreement is reached.

7 Trustees Remuneration and Benefit

No trustee received any remuneration of benefits for their services as trustees.

A great deal of work is done for the Church by the Deacons as trustees on a purely voluntary basis. It would be difficult to quantify the cost of the work on a paid basis and so no estimate has been given.

8 Tangible Fixed Assets

	2024
	£
Church Land deemed cost	
Deemed cost B/F and C/F	-

The land was professionally valued in 2017 at £3,750,000.

Church Buildings deemed cost	
Deemed cost B/F and C/F	-

The buildings insurance value at 31 August 2024 was £21,138,576

9 Investments

	2024	2023
	£	£
9a Listed investments		
COIF Charities Investment fund – Income units		
Fair value B/F	3,979	4,060
Unrealised (losses)/gains	323	(81)
Fair value C/F	4,302	3,979

9b Investment property		
Freehold land		
Fair value B/F	50,000	50,000
Disposed of during the year	(50,000)	-
Fair Value C/F	-	50,000

The investment property comprised land that was valued at fair value in September 2020 by Savills (UK) Limited. The trustees considered that the fair value had not changed materially since then.

10 Debtors

	2024	2023
	£	£
Debtors	52,000	420
Prepayments	17,000	15,000
HM Revenue & Customs	10,833	10,000
	79,833	25,420

11 Creditors

	2024	2023
	£	£
Action for Children	125	134
Junior Church charity	-	205
Rent in Advance	8,021	4,815
Independent Examination	2,500	2,400
Total Gas	-	1,374
PAYE	525	644
	11,171	9,572

12 Analysis of Restricted and Designated Fund Balances

Name	Opening balance 1 Sept 2023	Income	Expenditure	Transfers	Closing balance 31 August 2024
Restricted					
Special collections	-	7,971	7,971	-	-
Choir	141	291	267	-	165
Ruth Howard	6,875	-	-	-	6,875
Toddlers	492	489	53	-	928
	7,508	8,751	8,291	-	7,968
Designated					
Building	5,893	994	-	-	6,887
Benevolence/Poor	523	109	140	-	492
Totals	6,416	1,103	140	-	7,379

Purposes of funds

Special Collections:	For external organisations.
Choir:	Music and other choir items.
Ruth Howard:	Youth overseas travel.
Toddlers:	Toddler Playgroup.
Building:	One-off maintenance.
Benevolence/Poor	Relief of the poor.

Name	Opening balance 1 Sept 2022	Income	Expenditure	Transfers	Closing balance 31 August 2023
Restricted					
Special collections	-	13,240	13,240	-	-
Choir	121	20	-	-	141
Ruth Howard	9,175	-	2,300	-	6,875
Toddlers	1,024	323	855	-	492
	10,320	13,583	16,395	-	7,508
Designated					
Building	2,901	2,992	-	-	5,893
Benevolence/Poor	669	24	170	-	523
Totals	3,570	3,016	170	-	6,416

13 Net Assets

2024	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	-	255,502	255,502
Restricted funds	-	7,968	7,968
Endowment funds	4,302	-	4,302
Total	**4,302**	**263,470**	**267,772**

2023	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	167,077	217,077
Restricted funds	-	7,508	7,508
Endowment funds	3,979	-	3,979
Total	**53,979**	**174,585**	**228,564**

14 Related Party Transactions

The church received aggregate donations from trustees and their connected persons of £18,575 (2023 £18,060). Expenses were reimbursed to trustees which amounted to £9,526 (2023 Nil).

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Trustees of Trinity Church Sutton.

.....

Date..... 25 MARCH 2025

Malcolm Booth
37 Sherwood Park Road
Sutton
Surrey SM1 2SG

Presentation to the Trustees for approval

I confirm that the Accounts have been presented to the Trustees of Trinity Church on 5 MARCH 2025 and were approved.

.....

Date..... 25 MARCH 2025

Revd Hendry Ponniah

Chair of the meeting

Independent Examiner's Report to the Trustees of Trinity United Reformed / Methodist Church

I report to the charity trustees on my examination of the accounts of Trinity United Reformed/Methodist Church (the Church) for the year ended 31 August 2024.

Responsibilities and basis of report

The Deacons as Charity Trustees of the Church 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out
  in the Charities (Accounts and Report) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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

Miriam Hickson CTA FCA
JCS Accountants Limited
5 Robin Hood Lane
Sutton, Surrey SM1 2SW
Date:

1 April 2025

TRINITY CHURCH, SUTTON

England & Wales - Charity number 1136623

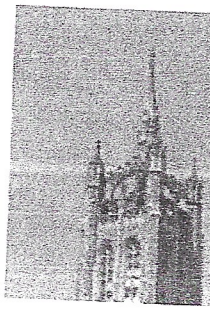
Accounts

Trinity Church Sutton

Annual Report and Accounts for the year to 31 August 2023

Contents

	Page
Trustees' Annual Report	2-9
Statement of Financial Activities	10
Statement of Financial Activities (SOFA) for 2021/2022	11
Balance Sheet as at 31 August 2023	12
Notes to the Accounts	13-20
Independent Examiner's Report	21



Trinity Church Sutton

Annual Report and Accounts for the year to 31 August 2023

1. Introduction

Trinity Church Sutton is a Methodist and United Reformed Church located in the London Borough of Sutton. An ecumenical church in itself, it is also a partner in Churches Uniting in Central Sutton. Trinity Church is known for its carefully crafted nonconformist liturgy, its highly-regarded music and its reputation as a church which encourages open-minded theology and ethics. As a congregation made up of many nationalities, it does all it can to offer a welcome to all and seeks to fulfil its calling to serve the present age.

2. Objectives and Activities

Summary of the objects of the charity set out in its governing document

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

How we work

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In normal times, examples of activities in pursuance of these objectives undertaken for the public benefit include:

- worship services every week open to everyone
- the Junior Church every Sunday for children from 0 years to 18 years
- the large uniformed organisations and the youth club for boys and girls open to all young people of the appropriate age
- Christian education sessions open to all
- the mother and toddler group which is often oversubscribed
- discounted rental rates for our halls used by numerous community organisations
- weddings and baptisms where church membership is not a requirement

Continuing outreach initiatives include the international coffee club on Monday mornings, in collaboration with Refugee and Migrant Network Sutton (RMNS), the lunch club in association with Age UK Sutton on Tuesdays, occasional evening lectures on a Tuesday, and opening the church on Friday mornings for quiet prayer, contemplation and fellowship (Open Church).

A Benevolent Fund is maintained for the use of the minister for charitable needs at his discretion.

Donations to charities of 10% of our income are normally made by the church on the basis of an annual vote by the congregation to decide the receiving charities.

Loose cash offerings from evening services when held are donated to a charity decided from time to time by the Trustees. Ecumenical evening services organised by Churches Uniting in Central Sutton (CUCS) on a rotating basis are currently being held on a monthly basis.

Members are invited to contribute to appeals from the Disasters Emergency Committee.

3. What we did – Achievements, Performance

Results against objectives

In order to increase our effectiveness, we set ourselves objectives for the past year. These were at best hampered, and in some cases severely compromised by the unforeseen occurrence of the Covid-19 pandemic. Our achievements against our objectives were:-

Objective for 2022/23	Achievements
1. To continue to recover: • regular public worship of high quality; • active engagement in worship through choral music, Bible reading and others; • opportunities for study, prayer and contemplation; • inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, Kaleidoscope, outings and, and through new yet-to-be discovered ways; and • mutual support and pastoral care through our Pastoral Committee and Pastoral Links all of which enriches society.	Regular worship continued throughout the year. Live streaming and recordings of the services are available for those unable to attend in person. Our website points readers to resources for study and worship while social contacts are restricted. Our Pastoral Links effectively maintained contact with many people focusing in particular on those unable to attend church regularly.
2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.	The CCTV installation has allowed services to be live streamed. An expanded team of members have been trained to operate it. Live and recorded services are available on YouTube.
3. To develop the new agreed groups arising from our reflective review in place of whatever has been unavoidably lost during pandemic restrictions:	The Church and Community Group has assumed responsibility for the new outreach initiatives. The Learning and Discipleship Group has assumed responsibility for the monthly Tuesday evening lectures.

4. Finance review

Financial overview

Our total income was £195,121 (2022 £188,076) of which 64.9% was congregational giving (with associated tax reclaims of £25,791), and 26% was hall rental income of £50,652 (2022 £51,765). Our total expenditure was £183,683 (2022 £135,602). The net surplus for the year was £11,357 (2022 surplus £52,284).

Budget for the year ending 31st August 2024

The budget for the current year shows a small projected loss of £2,500 due to increased property maintenance. Careful control of expenditure will be required to constrain this loss. However there are sufficient reserves to allay any immediate cause for concern.

Reserves policy

The Trustees have set a reserves policy which relates to the General Fund and requires that reserves be maintained at a level which ensures that the activities can continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realisable form. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise. We aim to hold in the General Fund sufficient money to cover six month's expenditure – approximately £93,000. This is because expenditure is certain for some items such as:

- Circuit Assessment of £15,000 per quarter
- Caretaker costs of £6,000 per quarter
- Utility bills of £5,000 per quarter
- Insurance and Maintenance costs of £11,750 per quarter
- Administration costs of £8,750 per quarter

Our General Fund stands at a cash surplus of £74,831 (we are £18,169 below our preferred level of reserves) compared with a cash surplus last year of £63,427, so it is still necessary to continually address the subject of funding to ensure that the General Reserves are increased to at least £93,000. The past reduction in General Reserves have arisen due to losses and redundancy payments incurred in closing the Oasis Restaurant due to the pandemic, and the loss of rental due to the closure of the halls.

The other Funds are held for specific purposes and therefore are not covered by the General Reserve Policy. The Policy for the Restricted Funds is to use the funds only for the purpose they were intended and to endeavour to use them prudently so that sufficient funds are maintained for future expected needs. These funds are:-

Benevolent (Poor) Fund. Used by the minister to pay for charitable needs. It is topped up by anonymous donations made in the collection box at the back of the church, and from general church resources as the need arises.

Building Fund. Set up to provide a fund for the occasional one-off maintenance or building works.

Choir Fund. The choir is paid for its service at weddings and funerals. The choir members have decided to donate the monies to this fund which is to be used for the purchase of materials for the use of the choir.

Ruth Howard Fund. To make grants to young people to enable them to go overseas.

Toddler Club Fund. Accumulated surplus of the Trinity Toddlers donations.

Legacy Fund. Accumulated surplus of past legacies not yet spent by the Church.

Special Collections Fund. Offerings and gifts received for and paid to External organisations

Endowment Fund. Income from investment can be used for general purposes, but capital is not generally available.

5. Plans for the future

Our specific objectives for the year from August 2023 are:

1. To continue to develop:

- regular public worship of high quality;
- support for our new minister, the Revd. Hendry Ponniah, and any new mission objectives he discerns.
- active engagement in worship through choral music, Bible reading and others;
- opportunities for study, prayer and contemplation;
- inclusive opportunities for social contact both in traditional ways though the Supper *Club, 95 Club, Kaleidoscope, Chapter 22 and the Bunker Youth Group together with outings and through new yet-to-be discovered ways; and
- mutual support and pastoral care,

all of which enriches society.

2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.

3. To develop the new agreed groups arising from our reflective review, being the Church and Community as well as the Learning and Discipleship groups

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world. It exercises this responsibility by

- Maintaining effective opportunities for social cohesion and fellowship within the church congregation
- Assessing social needs in the neighbourhood
- Strategically seeking appropriate ways to use church resources and existing facilities to address such needs
- Supporting and liaising with the Deacons and the Church Meeting to develop a strategy for engaging with global ethical issues of concern

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church should be a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church by:

- Ensuring that the Junior Church is well-resourced and equipped to enable all children of the church to grow in faith towards being adult participants in the life and worship of the church
- Considering adopting an introduction to Christianity course suitable for a liberal and open enquiring church
- Ensuring good relations exist between Trinity Scouts and Guides Group and the church
- Planning regular membership classes for enquirers
- Making provision for Bible study either in groups meeting regularly or for individual study
- Seeking to develop the monthly lecture series
- Identifying opportunities for wellbeing and mental health advice and support

4. To support the assimilation and integration within the local community of those immigrants newly arrived from Hong Kong by:

- Working with the Methodist Circuit and Connexion to provide ministry and financial support
- Making our church buildings available for them to hold services and fellowship meetings

6. Objects, Structure, Governance and Management

Charity Name	Trinity Church Sutton
Also known as	Trinity United Reformed/Methodist Church Sutton
Charity's Principal Address	16 Cheam Road, Sutton, Surrey
	SM1 1DZ
Registered Charity Number	1136623
Web site	www.trinitychurchsutton.org.uk

Governance

The Governing Document for Trinity Church is the Constitution which was adopted on 18th April 2010. Trinity Church is constituted as a charitable unincorporated association.

Trustees

The ruling body of Trinity Church is the Trustees Meeting as represented by the Minister, Treasurer and Deacons. The Minister of the Church is an ex Officio Trustee. 10 Deacons /Trustees are elected by the Church Congregational Meeting to serve for a term of 3 years. Elected Deacons/Trustees may be elected for a second term but not a third consecutive term.

The Church Meeting also nominates the Treasurer who is appointed as a co-opted Trustee.

Trinity United Reformed/Methodist Church Sutton

Annual Report and Accounts for the year to 31 August 2023

The Trustees serving during the year were:-

Trustee name	Office	Dates acted if not for whole year	How appointed
Revd Dr David Dickinson	Chair	To 31st August 2023	Ex Officio
Mr M Booth	Treasurer		Co-opted on nomination by Congregational meeting
Mrs M Aikines-Aryeetey	Deacon		Elected by Congregational Meeting
Mr F Allotey	Deacon		Elected by Congregational Meeting
Mr R Cornwell	Deacon		Elected by Congregational Meeting
Ms J Harriot	Deacon		Elected by Congregational Meeting
Mr D Jones	Deacon		Elected by Congregational Meeting
Miss R MacLaren	Deacon		Elected by Congregational Meeting
Ms P McKenna	Deacon		Elected by Congregational Meeting
Mr R Stewart	Deacon		Elected by Congregational Meeting
Ms L Tizard-Varcoe	Deacon		Elected by Congregational Meeting
Mr S Zere	Deacon	To March 2023 AGM	Elected by Congregational Meeting
Miss A. Hustler	Deacon	From March 2023 AGM	Elected by Congregational Meeting
Revd Hendry Ponniah	Chair	From 1st September 2023	Ex Officio

New Trustees are advised of their roles and responsibilities prior to the appointment, including reference to Charity Commission guidance. On-going training uses denominational training courses and literature. Safety procedures are reviewed regularly.

The Trustees, advised by the Property Committee, also act as Managing Trustees for the suite of buildings, the responsibility for which has been delegated to them by the Methodist Church Property Division, Manchester.

The Deacons are responsible for the spiritual life of Trinity Church through its worship and mission. The Deacons are also to provide support to the minister.

Church Meeting

Every member of Trinity Church is a member of the Church Meeting whose recommendations must be taken into account by the Trustees.

The Church Meeting meets a minimum of four times a year to receive reports from the Trustees and various committees and discuss issues of importance

Committees

The Trustees and Church Meeting are supported and informed by the work of a number of committees including:-.

Finance Committee: Advises the Trustees and acts on their behalf within prescribed limits regarding the general financial aspects of the work of Trinity Church by monitoring income and expenditure, preparing budgets, maintaining appropriate financial controls and co-ordinating regular reviews of planned giving.

Property Committee: Advises the Trustees and acts on their behalf regarding the maintenance of the suite of buildings to ensure a safe and comfortable resource for the worship of God and the provision of a central resource for the local community.

Pastoral Committee: Maintains contact with church members and adherents and supports them in various ways through pastoral church links.

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world.

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church is a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church

Ecumenical Church Council:

In January 2001 Trinity United Reformed/Methodist Church signed a local Ecumenical Partnership with St Nicholas Parish Church and Sutton Baptist Church. This Council, with representatives from all of the partnership churches, seeks to find ways for the churches to share in their common life here in Sutton, and to bear witness to our oneness in Christ.

Junior Church and Youth Work.

The Trustees receive regular reports from the Youth Deacon regarding the Junior Church and Bunker Youth Club. These will come from the new Learning and Discipleship group.

Risk Management

The Trustees maintain a Risk Register to ensure that procedures are in place to guard against foreseeable events which could prejudice the functioning of the Charity.

Safeguarding

The Charity complies with the Safeguarding of Children and Vulnerable Adults policy of the Methodist Church.

7. 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity during that period. In preparing these financial statements, the trustees are required to:

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

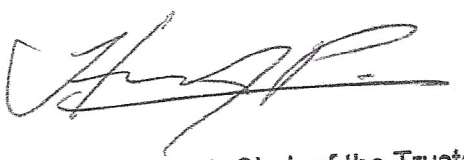
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

8. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees

Date 6th March 2024



Revd Hendry Ponniah Chair of the Trustees

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2023

	Note	Unrestricted General £	Poor	Legacy £	Building £	Restricted Funds £	Endowment Fund £	Total Funds 2023 £
Income from:								
Donations and legacies	2a	125,541	24	-	2,992	13,583	-	142,140
Investments	2b	2,239	-	-	-	-	-	2,239
Charitable activities	2c	50,742	-	-	-	-	-	50,742
TOTAL INCOME		**178,522**	**24**	**-**	**2,992**	**13,583**	**-**	**195,121**
Expenditure on:								
Charitable activities	3a	67,105	170	-	-	16,395	-	83,670
Support costs	3b	87,083	-	-	-	-	-	87,083
Management and administration	3c	12,930	-	-	-	-	-	12,930
TOTAL EXPENDITURE		**167,118**	**170**	**-**	**-**	**16,395**	**-**	**183,683**
Unrealised losses	9a	-	-	-	-	-	(81)	(81)
Net income/(expenditure)		**11,404**	**(146)**	**-**	**2,992**	**(2,812)**	**(81)**	**11,357**
Transfers between funds	12	-	-	-	-	-	-	-
Net movement in funds		**11,404**	**(146)**	**-**	**2,992**	**(2,812)**	**(81)**	**11,357**
Balances B/F		113,427	669	85,830	2,901	10,320	4,060	217,207
Balances C/F		**124,831**	**523**	**85,830**	**5,893**	**7,508**	**3,979**	**228,564**

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2023

		Unrestricted				Restricted Funds	Endowment Fund	Total Funds 2023	Total Funds 2022
		General	Poor	Legacy	Building				
		£	£	£	£	£	£	£	£
Donations and legacies	2a	121,280	45	5,000	692	8,958	-	135,975	135,975
Investments	2b	287	-	-	-	-	-	287	287
Charitable activities	2c	51,814	-	-	-	-	-	51,814	51,814
TOTAL INCOME		**173,381**	**45**	**5,000**	**692**	**8,958**	**-**	**188,076**	**188,076**
Expenditure on:									
Charitable activities	3a	55,774	935	-	-	9,348	-	66,057	66,057
Support costs	3b	57,275	-	-	-	-	-	57,275	57,275
Management and administration	3c	12,270	-	-	-	-	-	12,270	12,270
TOTAL EXPENDITURE		**125,319**	**935**	**-**	**-**	**9,348**	**-**	**135,602**	**135,602**
		-	-	-	-	-	(190)	(190)	(190)
Unrealised losses	9a	-	-	-	-	-	-	-	-
Net income/(expenditure)		**48,062**	**(890)**	**5,000**	**692**	**(390)**	**(190)**	**52,284**	**52,284**
Transfers between funds	12	-	1,000	(1,000)	-	-	-	-	-
		48,062	**110**	**4,000**	**692**	**(390)**	**(190)**	**52,284**	**52,284**
Net movement in funds									
Balances B/F		65,365	559	81,830	2,209	10,710	4,250	164,923	164,923
Balances C/F		**113,427**	**669**	**85,830**	**2,901**	**10,320**	**4,060**	**217,207**	**217,207**

Trinity United Reformed/Methodist Church Sutton

Balance sheet as at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		53,979		54,060
			53,979		54,060
Current assets					
Debtors	10	25,420		25,833	
Cash at bank and on deposit					
Central Board of Finance account		16,741		50,693	
Other bank accounts		141,996		95,555	
		184,157		172,081	
Current liabilities					
Amounts falling due within one year	11	(9,572)		(8,934)	
Net current assets			174,585		163,147
Net assets	13		228,564		217,207
Represented by					
Unrestricted funds					
General Fund			124,831		113,427
Legacy Fund			85,830		85,830
Designated Funds	12		6,416		3,570
			217,077		202,827
Restricted Funds	12		7,508		10,320
Endowment Fund			3,979		4,060
			228,564		217,207

Approved by the Deacons' Meeting on 6th March 2024, and signed on their behalf by:

Revd Hendry Ponniah
Minister

Malcolm Booth
Treasurer

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2023

1. Accounting Policies

Accounting basis and standards

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include investments at fair value. The charity is an unincorporated trust. The financial statements have been prepared on a going concern basis as in the opinion of the trustees, there are no material uncertainties about the Church's ability to continue.

Funds

The funds held constitute: General Funds held for any purpose of the charity which are Unrestricted, Restricted funds which are held for a narrower purpose, Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted and Designated funds which are funds held for a particular purpose identified by the trustees but which can be reversed. Details of each material fund are disclosed in Note 12. Any fund may be held in ways other than cash.

Income

These are included in the Statement of Financial Activities (SOFA) when the church becomes entitled to the resources, it is probable that the income will be received and the amount of income receivable can be reliably measured.

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 obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation

The Trustees for Methodist Church Purposes are custodian trustees for the Church land and buildings and they hold the freehold title. As the Church is the beneficial owner of the Church land and buildings, they are included in the Church balance sheet. The Trustees have included the Church land and buildings at their carrying value at 1st September 2015, being the date of transition to SORP (FRS 102). This has been adopted as original cost in accordance with the provisions of the reporting standard, because reliable information is not available for the original cost of the Church land and buildings. The carrying value at transition was Nil.

Freehold land is not depreciated. Church buildings are not depreciated where their residual value is not expected to fall below their carrying value. Other assets are capitalised at cost, and depreciated at a rate calculated to write off their cost on a straight line basis over their expected useful economic life.

Investments

Investments are valued in the balance sheet at fair value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Creditors and provisions

Creditors and provisions are recognised where the church has a present obligation 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 recognised at their settlement amount.

Taxation

As a charity, Trinity United Reformed/Methodist Church is exempt from income and capital gains tax on its charitable activities.

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2023

2 Income From:

		Unrestricted			Restricted	Total	Total
		General	Poor	Building		2023	2022
		£	£	£	£	£	£
2a	**Donations and legacies**						
	Regular giving	92,474	24	2,992	-	95,490	92,321
	Flower and bunker donations	2,074	-	-	-	2,074	2,180
	Donations and special collections	5,202	-	-	13,583	18,785	16,685
	Tax recovered	25,791	-	-	-	25,791	24,789
		125,541	**24**	**2,992**	**13,583**	**142,140**	**135,975**
2b	**Investments**						
	Investment income	**2,239**	-	-	-	**2,239**	**287**
2c	**Charitable activities**						
	Rental of premises	50,652	-	-	-	50,652	51,765
	Oasis restaurant	-	-	-	-	-	49
	Other	90	-	-	-	90	-
		50,742	-	-	-	**50,742**	**51,814**
	Total income	**178,522**	**24**	**2,992**	**13,583**	**195,121**	**188,076**

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2023

3 Expenditure On:	Unrestricted			Restricted	Total	Total
	General	Poor	Building		2023	2022
	£	£	£	£	£	£
3a Charitable activities						
Circuit assessment	50,000	-	-	-	50,000	45,000
Ministerial costs	1,261	-	-	-	1,261	778
Youth Work	875	-	-	-	875	1,325
Contributions to other causes (note 4)	10,065	170	-	16,395	26,630	15,318
Flower and bunker expenditure	3,846	-	-	-	3,846	3,250
Events	1,058	-	-	-	1,058	386
Oasis restaurant	-	-	-	-	-	-
	67,105	**170**	**-**	**16,395**	**83,670**	**66,057**
3b Support costs						
Church keeper costs	23,942	-	-	-	23,942	20,610
Music	7,829	-	-	-	7,829	6,560
Insurance	6,524	-	-	-	6,524	5,458
Repairs and maintenance	32,678	-	-	-	32,678	7,523
Utilities	16,110	-	-	-	16,110	17,124
	87,083	**-**	**-**	**-**	**87,083**	**57,275**
3c Management and administration						
Office administration	10,254	-	-	-	10,254	10,285
Independent Examination	2,676	-	-	-	2,676	1,985
	12,930	**-**	**-**	**-**	**12,930**	**12,270**
Total expenditure	**167,118**	**170**	**-**	**16,395**	**183,683**	**135,602**

4 Contributions to other causes:

	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
	£	£	£	£	£	£
Paid and committed						
Action for Children	-	-	-	-	-	-
Age Concern	-	-	-	500	-	500
Alzeimers	1,000	-	1,000	-	-	-
Cancer Research	-	-	-	-	-	-
Christian Aid	-	7,053	7,053	-	2,564	2,564
CRUSE	1,000	-	1,000	500	-	500
Emaus	1,000	-	1,000	500	-	500
Methodist Church	3,500	-	3,500	2,000	-	2,000
Mummys Star	-	3,991	3,991	-	-	-
Trinity Overseas Project	-	-	-	-	3,948	3,948
Refugee Migrant Network	1,000	-	1,000	500	-	500
Ruth Howard	-	2,300	2,300	-	-	-
St Raphaels	1,000	-	1,000	-	-	-
Sutton Mental Health	1,000	-	1,000	500	-	500
Toddlers	-	855	855	-	-	-
Others under £1,000	735	2,196	2,931	1,470	2,836	4,306
Total	**10,235**	**16,395**	**26,630**	**5,970**	**9,348**	**15,318**

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5 Fees for the Examination of the Accounts

	2023	2022
	£	£
Independent Examination fee	2,676	1,985

6 Paid Employees

	2023	2022
	£	£
Gross Wages, salaries, pensions and benefit in kind	21,632	21,029
Employer's pension contributions	475	256
	22,107	21,285
Average number of employees in the year	2	2

No employee was paid £60,000 or more during the year.

Redundancy costs are included when agreement is reached.

7 Trustees Remuneration and Benefit

No trustee received any remuneration of benefits for their services as trustees.

A great deal of work is done for the Church by the Deacons as trustees on a purely voluntary basis. It would be difficult to quantify the cost of the work on a paid basis and so no estimate has been given.

8 Tangible Fixed Assets

	2023
	£
Church Land deemed cost	
Deemed cost B/F and C/F	-

The land was professionally valued in 2017 at £3,750,000.

Church Buildings deemed cost	
Deemed cost B/F and C/F	-

The buildings insurance value at 31 August 2023 was £20,505,552.

9 Investments

	2023	2022
	£	£
9a Listed investments		
COIF Charities Investment fund – Income units		
Fair value B/F	4,060	4,250
Unrealised (losses)/gains	(81)	(190)
Fair value C/F	3,979	4,060
9b Investment property (restated)		
Freehold land		
Fair value B/F and C/F	50,000	50,000

The investment property comprises land that was valued at fair value in September 2020 by Savills (UK) Limited. The trustees consider the fair value has not changed materially since then.

10 Debtors

	2023	2022
	£	£
Debtors	420	5,000
Prepayments	15,000	12,500
HM Revenue & Customs	10,000	8,333
	25,420	25,833

11 Creditors

	2023	2022
	£	£
Action for Children	134	373
Christian Aid	-	70
Junior Church charity	205	-
Rent in Advance	4,815	4,737
Independent Examination	2,400	1,800
Total Gas	1,374	1,457
PAYE	644	497
	9,572	8,934

Notes to the financial statements for the year to 31 August 2023

12 Analysis of Restricted and Designated Fund Balances

Name	Opening balance 1 Sept 2022	Income	Expenditure	Transfers	Closing balance 31 August 2023
Restricted					
Special collections	-	13,240	13,240	-	-
Choir	121	20	-	-	141
Ruth Howard	9,175	-	2,300	-	6,875
Toddlers	1,024	323	855	-	492
	10,320	13,583	16,395	-	7,508
Designated					
Building	2,901	2,992	-	-	5,893
Benevolence/Poor	669	24	170	-	523
Totals	3,570	3,016	170	-	6,416

Purposes of funds

Special Collections:	For external organisations.
Choir:	Music and other choir items.
Ruth Howard:	Youth overseas travel.
Toddlers:	Toddler Playgroup.
Building:	One-off maintenance.
Benevolence/Poor	Relief of the poor.

Name	Opening balance 1 Sept 2021	Income	Expenditure	Transfers	Closing balance 31 August 2022
Restricted					
Special collections	-	8,473	8,473	-	-
Choir	129	-	8	-	121
Ruth Howard	10,000	-	825	-	9,175
Toddlers	581	485	42	-	1,024
	10,710	8,958	9,348	-	10,320
Designated					
Building	2,209	692	-	-	2,901
Benevolence/Poor	559	45	935	1,000	669
Totals	2,768	737	935	1,000	3,570

Notes to the financial statements for the year to 31 August 2023

13 Net Assets

2023	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	167,077	217,077
Restricted funds	-	7,508	7,508
Endowment funds	3,979	-	3,979
Total	**53,979**	**174,585**	**228,564**

2022	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	152,827	202,827
Restricted funds	-	10,320	10,320
Endowment funds	4,060	-	4,060
Total	**54,060**	**163,147**	**217,207**

14 Related Party Transactions

The church received aggregate donations from trustees and their connected persons of £18,060 (2022 £17,210). Expenses were reimbursed to trustees which amounted to £NIL (2022 Nil).

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Trustees of Trinity Church Sutton.

.....

Date... 6th March 2024

Malcolm Booth
37 Sherwood Park Road
Sutton
Surrey SM1 2SG

Presentation to the Trustees for approval

I confirm that the Accounts have been presented to the Trustees of Trinity Church on 6th March 2024 and were approved.

.....

Date 6th March 2024

Revd Hendry Ponniah

Chair of the meeting

Independent Examiner's Report to the Trustees of Trinity United Reformed / Methodist Church

I report to the charity trustees on my examination of the accounts of Trinity United Reformed/Methodist Church (the Church) for the year ended 31 August 2023.

Responsibilities and basis of report

The Deacons as Charity Trustees of the Church are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

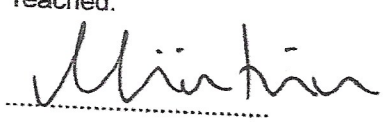
I report in respect of my examination of the Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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



Miriam Hickson CTA FCA
Jacob, Cavenagh & Skeet
5 Robin Hood Lane
Sutton, Surrey SM1 2SW

18 March 2024

TRINITY CHURCH, SUTTON

England & Wales - Charity number 1136623

Accounts

Trinity Church Sutton

Annual Report and Accounts for the year to 31 August 2022

Contents

	Page
Trustees' Annual Report	2-9
Statement of Financial Activities	10
Statement of Financial Activities (SOFA) for 2020/21	11
Balance Sheet as at 31 August 2022	12
Notes to the Accounts	13-20
Independent Examiner's Report	21

Annual Report and Accounts for the year to 31 August 2022

1. Introduction

Trinity Church Sutton is a Methodist and United Reformed Church located in the London Borough of Sutton. An ecumenical church in itself, it is also a partner in Churches Uniting in Central Sutton. Trinity Church is known for its carefully crafted nonconformist liturgy, its highly-regarded music and its reputation as a church which encourages open-minded theology and ethics. As a congregation made up of many nationalities, it does all it can to offer a welcome to all and seeks to fulfil its calling to serve the present age.

2. Objectives and Activities

Summary of the objects of the charity set out in its governing document

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

How we work

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In normal times, examples of activities in pursuance of these objectives undertaken for the public benefit include:

- worship services every week open to everyone
- the Junior Church every Sunday for children from 0 years to 18 years
- the large uniformed organisations and the youth club for boys and girls open to all young people of the appropriate age
- Christian education sessions open to all
- the mother and toddler group which is often oversubscribed
- discounted rental rates for our halls used by numerous community organisations
- weddings and baptisms where church membership is not a requirement

New outreach initiatives have been introduced this year, including the international coffee club on Monday mornings, in collaboration with Refugee and Migrant Network Sutton (RMNS), the lunch club in association with Age UK Sutton on Tuesdays, monthly evening lectures on a

Tuesday, and opening the church on Friday mornings for quiet prayer, contemplation and fellowship.

A Benevolent Fund is maintained for the use of the minister for charitable needs at his discretion.

Donations to charities of 10% of our income are normally made by the church on the basis of an annual vote by the congregation to decide the receiving charities.

Loose cash offerings from evening services when held are donated to a charity decided from time to time by the Trustees. Ecumenical evening services organised by Churches Uniting in Central Sutton (CUCS) on a rotating basis are currently being held on a monthly basis.

Members are invited to contribute to appeals from the Disasters Emergency Committee.

3. What we did – Achievements, Performance

Results against objectives

In order to increase our effectiveness, we set ourselves objectives for the past year. These were at best hampered, and in some cases severely compromised by the unforeseen occurrence of the Covid-19 pandemic. Our achievements against our objectives were:-

Objective for 2021/22	Achievements
1. To continue to recover: • regular public worship of high quality; • active engagement in worship through choral music, Bible reading and others; • opportunities for study, prayer and contemplation; • inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and • mutual support and pastoral care, all of which enriches society.	Regular worship continued throughout the year. Live streaming and recordings of the services are available for those unable to attend in person. Our website points readers to resources for study and worship while social contacts are restricted. Our Pastoral Links effectively maintained contact with many people during these difficult months by social meetings in members' gardens, telephones, letters and IT.
2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.	The CCTV installation has allowed services to be live streamed. An expanded team of members have been trained to operate it. Live and recorded services are available on YouTube.
3. To develop the new agreed groups arising from our reflective review in place of whatever has been	The Church and Community Group has assumed responsibility for the new outreach

unavoidably lost during pandemic restrictions:	initiatives. The Learning and Discipleship Group has assumed responsibility for the monthly Tuesday evening lectures.

4. Finance review

Financial overview

Our total income was £188,076 (2021 £153,939) of which 69.6% was congregational giving (with associated tax reclaims of £24,789), and 28.3% was hall rental income of £51,765, a increase of £28,609 on the previous year

Our total expenditure was £135,602 (2021 £128,813).

The net surplus for the year was £52,284 (2021 surplus £25,757).

Budget for the year ending 31st August 2023

The budget for the current year shows a small projected loss due to increased property maintenance. Careful control of expenditure will be required to constrain this loss. However there are sufficient reserves to allay any immediate cause for concern.

Reserves policy

The Trustees have set a reserves policy which relates to the General Fund and requires that reserves be maintained at a level which ensures that the activities can continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realisable form. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise.

We aim to hold in the General Fund sufficient money to cover six month's expenditure – approximately £71,000. This is because expenditure is certain for some items such as:

- Circuit Assessment of £12,500 per quarter
- Caretaker costs of £5,000 per quarter
- Utility bills of £4,000 per quarter
- Insurance and Maintenance costs of £7,500 per quarter
- Administration costs of £6,500 per quarter

Our General Fund stands at a cash surplus of £63,427 (we are £7,573 below our preferred level of reserves) compared with a surplus last year of £15,365, so it is still necessary to continually address the subject of funding to ensure that the General Reserves are increased to at least £71,000. The past reduction in General Reserves have arisen due to losses and redundancy payments incurred in closing the Oasis Restaurant due to the pandemic, and the loss of rental due to the closure of the halls.

The other Funds are held for specific purposes and therefore are not covered by the General Reserve Policy. The Policy for the Restricted Funds is to use the funds only for the purpose they were intended and to endeavour to use them prudently so that sufficient funds are maintained for future expected needs. These funds are:-

Benevolent (Poor) Fund. Used by the minister to pay for charitable needs. It is topped up by anonymous donations made in the collection box at the back of the church, and from general church resources as the need arises.

Building Fund. Set up to provide a fund for the occasional one-off maintenance or building works.

Choir Fund. The choir is paid for its service at weddings and funerals. The choir members have decided to donate the monies to this fund which is to be used for the purchase of materials for the use of the choir.

Ruth Howard Fund. To make grants to young people to enable them to go overseas.

Toddler Club Fund. Accumulated surplus of the Trinity Toddlers donations.

Legacy Fund. Accumulated surplus of past legacies not yet spent by the Church.

Special Collections Fund. Offerings and gifts received for and paid to External organisations

Endowment Fund. Income from investment can be used for general purposes, but capital is not generally available.

5. Plans for the future

Our specific objectives for the year from August 2022 are:

1. To continue to recover:

- regular public worship of high quality;
- active engagement in worship through choral music, Bible reading and others;
- opportunities for study, prayer and contemplation;
- inclusive opportunities for social contact both in traditional ways though the Supper *Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and
- mutual support and pastoral care,

all of which enriches society.

2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.

3. To develop the new agreed groups arising from our reflective review, being the Church and Community as well as the Learning and Discipleship groups

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world. It exercises this responsibility by

- Maintaining effective opportunities for social cohesion and fellowship within the church congregation
- Assessing social needs in the neighbourhood
- Strategically seeking appropriate ways to use church resources and existing facilities to address such needs
- Supporting and liaising with the Deacons and the Church Meeting to develop a strategy for engaging with global ethical issues of concern

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church should be a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church by

- Ensuring that the Junior Church is well-resourced and equipped to enable all children of the church to grow in faith towards being adult participants in the life and worship of the church
- Considering adopting an introduction to Christianity course suitable for an open enquiring church
- Ensuring good relations exist between Trinity Scouts and Guides Group and the church
- Planning regular membership classes for enquirers
- Making provision for Bible study either in groups meeting regularly or for individual study
- Seeking to develop the monthly lecture series
- Identifying opportunities for wellbeing and mental health advice and support

4. To support the assimilation and integration within the local community of those immigrants newly arrived from Hong Kong by:

- Working with the Methodist Circuit and Connexion to provide ministry and financial support
- Making our church buildings available for them to hold services and fellowship meetings

6. Objects, Structure, Governance and Management

Charity Name	Trinity Church Sutton
Also known as	Trinity United Reformed/Methodist Church Sutton
Charity's Principal Address	16 Cheam Road, Sutton, Surrey SM1 1DZ
Registered Charity Number	1136623
Web site	www.trinitychurchsutton.org.uk

Governance

The Governing Document for Trinity Church is the Constitution which was adopted on 18th April 2010. Trinity Church is constituted as a charitable unincorporated association.

Trustees

The ruling body of Trinity Church is the Trustees Meeting as represented by the Minister, Treasurer and Deacons. The Minister of the Church is an ex Officio Trustee. 10 Deacons /Trustees are elected by the Church Congregational Meeting to serve for a term of 3 years. Elected Deacons/Trustees may be elected for a second term but not a third consecutive term.

The Church Meeting also nominates the Treasurer who is appointed as a co-opted Trustee.

The Trustees serving during the year were:-

Trustee name	Office	Dates acted if not for whole year	How appointed
Revd Dr David Dickinson	Chair		Ex Officio
Mr M Booth	Treasurer		Co-opted on nomination by Congregational meeting
Mrs M Aikines-Aryeetey	Deacon		Elected by Congregational Meeting
Mr F Allotey	Deacon		Elected by Congregational Meeting
Mr R Cornwell	Deacon		Elected by Congregational Meeting
Ms J Harriot	Deacon		Elected by Congregational Meeting
Mr D Jones	Deacon		Elected by Congregational Meeting
Miss R MacLaren	Deacon		Elected by Congregational Meeting
Ms P McKenna	Deacon		Elected by Congregational Meeting
Mr R Stewart	Deacon		Elected by Congregational Meeting
Ms L Tizard-Varcoe	Deacon		Elected by Congregational Meeting
Mr S Zere	Deacon		Elected by Congregational Meeting

New Trustees are advised of their roles and responsibilities prior to the appointment, including reference to Charity Commission guidance. On-going training uses denominational training courses and literature. Safety procedures are reviewed regularly.

The Trustees, advised by the Property Committee, also act as Managing Trustees for the suite of buildings, the responsibility for which has been delegated to them by the Methodist Church Property Division, Manchester.

The Deacons are responsible for the spiritual life of Trinity Church through its worship and mission. The Deacons are also to provide support to the minister.

Church Meeting

Every member of Trinity Church is a member of the Church Meeting whose recommendations must be taken into account by the Trustees.

The Church Meeting meets up to four times a year to receive reports from the Trustees and various committees.

Committees

The Trustees and Church Meeting are supported and informed by the work of a number of committees including:-.

Finance Committee: Advises the Trustees and acts on their behalf within prescribed limits regarding the general financial aspects of the work of Trinity Church by monitoring income and expenditure, preparing budgets, maintaining appropriate financial controls and co-ordinating regular reviews of planned giving.

Property Committee: Advises the Trustees and acts on their behalf regarding the maintenance of the suite of buildings to ensure a safe and comfortable resource for the worship of God and the provision of a central resource for the local community.

Pastoral Committee: Maintains contact with church members and adherents and supports them in various ways through pastoral church links.

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world.

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church is a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church

Ecumenical Church Council:

In January 2001 Trinity United Reformed/Methodist Church signed a local Ecumenical Partnership with St Nicholas Parish Church and Sutton Baptist Church. This Council, with representatives from all of the partnership churches, seeks to find ways for the churches to share in their common life here in Sutton, and to bear witness to our oneness in Christ.

Junior Church and Youth Work.

The Trustees receive regular reports from the Youth Deacon regarding the Junior Church and Bunker Youth Club. These will come from the new Learning and Discipleship group.

Risk Management

The Trustees maintain a Risk Register to ensure that procedures are in place to guard against foreseeable events which could prejudice the functioning of the Charity.

Safeguarding

The Charity complies with the Safeguarding of Children and Vulnerable Adults policy of the Methodist Church.

7. 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity during that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also

responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

8. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees Date 1st March 2023

Revd Dr David Dickinson Chair of the Trustees

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2022

	Note	Unrestricted General £	Poor	Legacy £	Building £	Restricted Funds £	Endowment Fund £	Total Funds 2022 £
Income from:								
Donations and legacies	2a	121,280	45	5,000	692	8,958	-	135,975
Investments	2b	287	-	-	-	-	-	287
Charitable activities	2c	51,814	-	-	-	-	-	51,814
TOTAL INCOME		**173,381**	**45**	**5,000**	**692**	**8,958**	**-**	**188,076**
Expenditure on:								
Charitable activities	3a	55,774	935	-	-	9,348	-	66,057
Support costs	3b	57,275	-	-	-	-	-	57,275
Management and administration	3c	12,270	-	-	-	-	-	12,270
TOTAL EXPENDITURE		**125,319**	**935**	**-**	**-**	**9,348**	**-**	**135,602**
Unrealised losses	9a	-	-	-	-	-	(190)	(190)
Net income/(expenditure)		**48,062**	**(890)**	**5,000**	**692**	**(390)**	**(190)**	**52,284**
Transfers between funds	12	-	1,000	(1,000)	-	-	-	-
Net movement in funds		**48,062**	**110**	**4,000**	**692**	**(390)**	**(190)**	**52,284**
Balances B/F		65,365	559	81,830	2,209	10,710	4,250	164,923
Balances C/F		**113,427**	**669**	**85,830**	**2,901**	**10,320**	**4,060**	**217,207**

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2021

		Unrestricted				Restricted	Endowment	Total Funds
		General	Poor	Legacy	Building	Funds	Fund	2021
		£	£	£	£	£	£	£
Donations and legacies	2a	116,424	2	-	110	5,731	-	122,267
Investments	2b	294	-	-	-	-	-	294
Charitable activities	2c	31,378	-	-	-	-	-	31,378
TOTAL INCOME		**148,096**	**2**	**-**	**110**	**5,731**	**-**	**153,939**
Expenditure on:								
Charitable activities	3a	53,790	959	-	-	5,637	-	60,386
Support costs	3b	58,958	-	-	-	-	-	58,958
Management and administration	3c	9,459	-	-	-	10	-	9,469
TOTAL EXPENDITURE		**122,207**	**959**	**-**	**-**	**5,647**	**-**	**128,813**
Unrealised gains	9a	-	-	-	-	-	631	631
Net income/(expenditure)		**25,889**	**(957)**	**-**	**110**	**84**	**631**	**25,757**
Transfers between funds	12	-	-	(10,000)	-	10,000	-	-
Net movement in funds		**25,889**	**(957)**	**(10,000)**	**110**	**10,084**	**631**	**25,757**
Balances B/F		39,476	1,516	91,830	2,099	626	3,619	139,166
Balances C/F		**65,365**	**559**	**81,830**	**2,209**	**10,710**	**4,250**	**164,923**

Trinity United Reformed/Methodist Church Sutton

Balance sheet as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	**8**		-		-
Investments	**9**		54,060		54,250
			54,060		54,250
Current assets					
Debtors	**10**	25,833		20,983	
Cash at bank and on deposit					
Central Board of Finance account		50,693		50,593	
Other bank accounts		95,555		49,093	
		172,081		120,669	
Current liabilities					
Amounts falling due within one year	**11**	(8,934)		(9,996)	
Net current assets			163,147		110,673
Net assets	**13**		217,207		164,923
Represented by					
Unrestricted funds					
General Fund			113,427		65,365
Legacy Fund			85,830		81,830
Designated Funds	**12**		3,570		2,768
			202,827		149,963
Restricted Funds	**12**		10,320		10,710
Endowment Fund			4,060		4,250
			217,207		164,923

Approved by the Deacons' Meeting on 1st March 2023, and signed on their behalf by:

Revd Dr David Dickinson
Minister

Malcolm Booth
Treasurer

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2022

1. Accounting Policies

Accounting basis and standards
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include investments at fair value. The charity is an unincorporated trust. The financial statements have been prepared on a going concern basis as in the opinion of the trustees, there are no material uncertainties about the Church's ability to continue.

Funds
The funds held constitute: General Funds held for any purpose of the charity which are Unrestricted, Restricted funds which are held for a narrower purpose, Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted and Designated funds which are funds held for a particular purpose identified by the trustees but which can be reversed. Details of each material fund are disclosed in Note 12. Any fund may be held in ways other than cash.

Income
These are included in the Statement of Financial Activities (SOFA) when the church becomes entitled to the resources, it is probable that the income will be received and the amount of income receivable can be reliably measured.

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 obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation
The Trustees for Methodist Church Purposes are custodian trustees for the Church land and buildings and they hold the freehold title. As the Church is the beneficial owner of the Church land and buildings, they are included in the Church balance sheet. The Trustees have included the Church land and buildings at their carrying value at 1st September 2015, being the date of transition to SORP (FRS 102). This has been adopted as original cost in accordance with the provisions of the reporting standard, because reliable information is not available for the original cost of the Church land and buildings. The carrying value at transition was Nil.

Freehold land is not depreciated. Church buildings are not depreciated where their residual value is not expected to fall below their carrying value. Other assets are capitalised at cost, and depreciated at a rate calculated to write off their cost on a straight line basis over their expected useful economic life.

Investments
Investments are valued in the balance sheet at fair value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Creditors and provisions
Creditors and provisions are recognised where the church has a present obligation 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 recognised at their settlement amount.

Taxation
As a charity, Trinity United Reformed/Methodist Church is exempt from income and capital gains tax on its charitable activities.

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2022

2 Income From:

	Unrestricted			Restricted	Total	Total
	General	Poor	Building		2022	2021
	£	£	£	£	£	£
2a Donations and legacies						
Regular giving	91,584	45	692	-	92,321	92,835
Flower and bunker donations	2,180	-	-	-	2,180	790
Donations and special collections	7,727	-	-	8,958	16,685	7,062
Tax recovered	24,789	-	-	-	24,789	21,580
	126,280	**45**	**692**	**8,958**	**135,975**	**122,267**
2b Investments						
Investment income	**287**	**-**	**-**	**-**	**287**	**294**
2c Charitable activities						
Rental of premises	51,765	-	-	-	51,765	23,156
Oasis restaurant	49	-	-	-	49	2,732
Other	-	-	-	-	-	5,490
	51,814	**-**	**-**	**-**	**51,814**	**31,378**
Total income	**178,381**	**45**	**692**	**8,958**	**188,076**	**153,939**

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2022

3 Expenditure On:	Unrestricted			Restricted	Total	Total
	General	Poor	Building		2022	2021
	£	£	£	£	£	£
3a Charitable activities						
Circuit assessment	45,000	-	-	-	45,000	45,000
Ministerial costs	778	-	-	-	778	237
Youth Work	1,325	-	-	-	1,325	-
Contributions to other causes (note 4)	5,035	935	-	9,348	15,318	10,066
Flower and bunker expenditure	3,250	-	-	-	3,250	916
Events	386	-	-	-	386	-
Oasis restaurant	-	-	-	-	-	4,167
	55,774	**935**	**-**	**9,348**	**66,057**	**60,386**
3b Support costs						
Church keeper costs	20,610	-	-	-	20,610	19,277
Music	6,560	-	-	-	6,560	7,496
Insurance	5,458	-	-	-	5,458	6,998
Repairs and maintenance	7,523	-	-	-	7,523	15,914
Utilities	17,124	-	-	-	17,124	9,273
	57,275	**-**	**-**	**-**	**57,275**	**58,958**
3c Management and administration						
Office administration	10,285	-	-	-	10,285	8,727
Other	1,985	-	-	-	1,985	742
	12,270	**-**	**-**	**-**	**12,270**	**9,469**
Total expenditure	**125,319**	**935**	**-**	**9,348**	**135,602**	**128,813**

4 Contributions to other causes:

	Unrestricted	Restricted	Total 2022	Unrestricted	Restricted	Total 2021
	£	£	£	£	£	£
Paid and committed						
Action for Children	-	-	-	-	179	179
Age Concern	500	-	500	-	-	-
Cancer Research	-	-	-	-	1,378	1,378
Christian Aid	-	2,564	2,564	-	1,573	1,573
CRUSE	500	-	500	-	-	-
Emaus	500	-	500	-	-	-
Methodist Church	2,000	-	2,000	3,000	-	3,000
Trinity Overseas Project	-	3,948	3,948	-	2,507	2,507
Refugee Migrant Network	500	-	500	-	-	-
Poor Fund	935	-	935	-	-	-
Sutton Mental Health	500	-	500	-	-	-
Others under £1,000	535	2,836	3,371	1,429	-	1,429
Total	**5,970**	**9,348**	**15,318**	**4,429**	**5,637**	**10,066**

5 Fees for the Examination of the Accounts

	2022	2021
	£	£
Independent Examination fee	1,800	1,385

6 Paid Employees

	2022	2021
	£	£
Gross Wages, salaries, pensions and benefit in kind	21,029	22,999
Employer's pension contributions	256	445
	21,285	23,444
Average number of employees in the year	2	4

No employee was paid £60,000 or more during the year.

Redundancy costs are included when agreement is reached.

7 Trustees Remuneration and Benefit

No trustee received any remuneration of benefits for their services as trustees.

A great deal of work is done for the Church by the Deacons as trustees on a purely voluntary basis. It would be difficult to quantify the cost of the work on a paid basis and so no estimate has been given.

8 Tangible Fixed Assets

	2022
	£
Church Land deemed cost	
Deemed cost B/F and C/F	-

The land was professionally valued in 2017 at £3,750,000.

Church Buildings deemed cost	
Deemed cost B/F and C/F	-

The buildings insurance value at 31 August 2022 was £18,308,528 (2021 £16,746,371).

9 Investments

	2022	2021
	£	£
9a Listed investments		
COIF Charities Investment fund – Income units		
Fair value B/F	4,250	3,619
Unrealised (losses)/gains	(190)	631
Fair value C/F	4,060	4,250
9b Investment property (restated)		
Freehold land		
Fair value B/F and C/F	50,000	50,000

The investment property comprises land that was valued at fair value in September 2020 by Savills (UK) Limited. The trustees consider the fair value has not changed materially since then.

10 Debtors

	2022	2021
	£	£
Debtors	5,000	1,400
Prepayments	12,500	11,250
HM Revenue & Customs	8,333	8,333
	25,833	20,983

11 Creditors

	2022	2021
	£	£
Trinity Overseas	-	5,886
Action for Children	373	67
Christian Aid	70	60
Oasis	-	49
Rent in Advance	4,737	2,342
Independent Examination	1,800	1,050
Total Gas	1,457	-
PAYE	497	542
	8,934	9,996

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2022

12 Analysis of Restricted and Designated Fund Balances

Name	Opening balance 1 Sept 2021	Income	Expenditure	Transfers	Closing balance 31 August 2022
Restricted					
Special collections	-	8,473	8,473	-	-
Choir	129	-	8	-	121
Ruth Howard	10,000	-	825	-	9,175
Toddlers	581	485	42	-	1,024
	10,710	8,958	9,348	-	10,320
Designated					
Building	2,209	692	-	-	2,901
Benevolence/Poor	559	45	935	1,000	669
Totals	2,768	737	935	1,000	3,570

Purposes of funds

Special Collections:	For external organisations.
Choir:	Music and other choir items.
Ruth Howard:	Youth overseas travel.
Toddlers:	Toddler Playgroup.
Building:	One-off maintenance.
Benevolence/Poor	Relief of the poor.

Name	Opening balance 1 Sept 2020	Income	Expenditure	Transfers	Closing balance 31 August 2021
Restricted					
Special collections	-	5,637	5,637	-	-
Choir	129	-	-	-	129
Ruth Howard	-	-	-	10,000	10,000
Toddlers	497	94	10	-	581
	626	5,731	5,647	10,000	10,710
Designated					
Building	2,099	110	-	-	2,209
Benevolence/Poor	1,516	2	959	-	559
Totals	3,615	112	959	-	2,768

The transfer in 2021, corrects the recognition of a restriction of a legacy, treated as unrestricted funds when received.

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2022

13 Net Assets

2022	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	152,827	202,827
Restricted funds	-	10,320	10,320
Endowment funds	4,060	-	4,060
Total	**54,060**	**163,147**	**217,207**

2021	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	99,963	149,963
Restricted funds	-	10,710	10,710
Endowment funds	4,250	-	4,250
Total	**54,250**	**110,673**	**164,923**

14 Related Party Transactions

The church received aggregate donations from trustees and their connected persons of £17,210 (2021 £20,728). Expenses were reimbursed to trustees which amounted to £NIL (2021 Nil).

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Trustees of Trinity Church Sutton.

.....

Date... 1st March 2023

Malcolm Booth
37 Sherwood Park Road
Sutton
Surrey SM1 2SG

Presentation to the Trustees for approval

I confirm that the Accounts have been presented to the Trustees of Trinity Church on 1st March 2023 and were approved.

.....

Date 1st March 2023

Revd Dr David Dickinson
Chair of the meeting

Independent Examiner's Report to the Trustees of Trinity United Reformed / Methodist Church

I report to the charity trustees on my examination of the accounts of Trinity United Reformed/Methodist Church (the Church) for the year ended 31 August 2022.

Responsibilities and basis of report

The Deacons as Charity Trustees of the Church 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out
  in the Charities (Accounts and Report) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

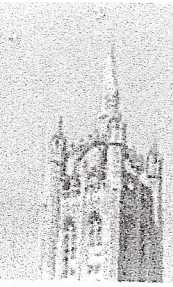
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miriam Hickson CTA FCA
Jacob, Cavenagh & Skeet
5 Robin Hood Lane
Sutton, Surrey SM1 2SW
Date: 06/03/2023

TRINITY CHURCH, SUTTON

England & Wales - Charity number 1136623

Accounts



Trinity Church Sutton

Annual Report and Accounts for the year to 31 August 2021

Contents

	Page
Trustees' Annual Report	1-7
Statement of Financial Activities (SOFA)	8
Statement of Financial Activities (SOFA) for 2019/20	9
Balance Sheet as at 31 August 2021	10
Notes to the Accounts	11-19
Independent Examiner's Report	20

Trinity United Reformed/Methodist Church Sutton

Trustees' Annual Report for the year to 31 August 2021

1. Introduction

Trinity Church Sutton is a Methodist and United Reformed Church located in the London Borough of Sutton. An ecumenical church in itself, it is also a partner in Churches Uniting in Central Sutton. Trinity Church is known for its carefully crafted nonconformist liturgy, its highly-regarded music and its reputation as a church which encourages open-minded theology and ethics. As a congregation made up of many nationalities, it does all it can to offer a welcome to all and seeks to fulfil its calling to serve the present age.

2. Objectives and Activities

Summary of the objects of the charity set out in its governing document

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

How we work

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In normal times, examples of activities in pursuance of these objectives undertaken for the public benefit include:

- worship services every week open to everyone
- the Junior Church every Sunday for children from 0 years to 18 years
- the large uniformed organisations and the youth club for boys and girls open to all young people of the appropriate age
- Christian education sessions open to all
- the mother and toddler group which is often oversubscribed
- discounted rental rates for our halls used by numerous community organisations
- weddings and baptisms where church membership is not a requirement

The Oasis Café, which has been a significant part of our service to the community, is a casualty of the COVID-19 pandemic and will not reopen after the pandemic. Many other activities have been either curtailed or greatly reduced due to the COVID-19 pandemic.

A Benevolent Fund is maintained for the use of the minister for charitable needs at his discretion.

Donations to charities of about 10% of our income are normally made by the church on the basis of an annual vote by the congregation to decide the receiving charities. However due to the Church's financial position during COVID this giving was suspended for the financial year 2020 -2021. The resumption of donations to charities will be considered at a future church meeting when the financial position is clearer.

Loose cash offerings from evening services when held are donated to a charity decided from time to time by the Trustees. However, ecumenical evening services organised by Churches Uniting in Central Sutton (CUCS) have been suspended since the start of the pandemic.

Members are invited to contribute to appeals from the Disasters Emergency Committee.

3. What we did – Achievements, Performance

Results against objectives

In order to increase our effectiveness, we set ourselves objectives for the past year. These were at best hampered, and in some cases severely compromised by the unforeseen occurrence of the Covid-19 pandemic. Our achievements against our objectives were:-

Objective for 2020/21	Achievements
1. To recover: ◦ regular public worship of high quality; ◦ active engagement in worship through choral music, Bible reading and others ◦ opportunities for study, prayer and contemplation; ◦ inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and ◦ mutual support and pastoral care, all of which enriches society.	Regular worship continued throughout the pandemic in the form of recorded worship during lockdowns and streamed worship once live worship was permitted. Public worship has progressively been returning to normal practice in line with the relaxation of government restrictions and denominational advice. Our website points readers to resources for study and worship while social contacts are restricted. Our Pastoral Links effectively maintained contact with many people during these difficult months by social meetings in members' gardens, telephone, letters and IT.
2. To recover Junior Church work and encourage it with new practices	Junior Church work has continued on Zoom during the pandemic and has resumed in person from September 2021.
3. To hone our online presence, utilising new recording equipment, so that people not physically present, can participate in worship, education and consultations in fulfilling ways.	New CCTV installed to allow Services and Church Meetings to be live streamed. A team of members have been trained to operate it. Live and recorded services are available on YouTube.
4. To consult the congregation in a reflective review of the mission of our church to the immediate neighbourhood and beyond, so that our premises, our talents and our time are used effectively to serve the community.	Consultations with the congregation were undertaken in May-June 2021. This has resulted a new group being formed: ◦ Church and Community
5. To have in place for the following year a programme of renewed activity in place of whatever has been unavoidably lost during pandemic restrictions	Consultations with the congregation were undertaken in May-June 2021. This has resulted in a new group being formed: ◦ Learning and Discipleship

4. Finance review

Financial overview (church general accounts excluding Oasis café)

Our total income was £153,939 (2020 £190,701) of which 79.4% was congregational giving (with associated tax reclaims) of £122,267, and 15.0% was hall rental income of £23,156, a decrease of £10,765 on the previous year.

Our total expenditure was £128,813 (2020 £229,798).

The net income for the year was £25,757 (2020 : net expenditure was £38,984).

Budget for the year ending 31 August 2022

The budget for the current year shows a small projected surplus. Careful control of expenditure will be required to preserve this surplus as the pandemic had seriously impacted our rental income last year. However there are sufficient reserves to allay any immediate cause for concern.

Reserves policy

The Trustees have set a reserves policy which relates to the General Fund and requires that reserves be maintained at a level which ensures that the activities can continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realisable form. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise.

We aim to hold in the General Fund sufficient money to cover six month's expenditure – approximately £70,000. This is because expenditure is certain for some items such as:

- Circuit Assessment of £15,000 per quarter
- Caretaker costs of £5,000 per quarter
- Utility bills of £4,000 per quarter
- Insurance and Maintenance costs of £6,000 per quarter
- Administration costs of £5,000 per quarter

Our General Fund, excluding the investment property value, stands at a surplus of £15,365 so we are £54,635 below our preferred level of reserves compared with a deficit last year of £10,524, so it is still necessary to continually address the subject of funding to ensure that the General Reserves are increased to at least £70,000. The reduced General Reserves have arisen due to losses and redundancy payments incurred in closing the Oasis Restaurant due to the pandemic, and the loss of rental due to the closure of the halls

The other Funds are held for specific purposes and therefore are not covered by the General Reserve Policy. The Policy for the Restricted Funds is to use the funds only for the purpose they were intended and to endeavour to use them prudently so that sufficient funds are maintained for future expected needs. These funds are:-

Benevolent (Poor) Fund. Used by the minister to pay for charitable needs. It is topped up by anonymous donations made in the collection box at the back of the church, and from general church resources as the need arises.

Building Fund. Set up to provide a fund for the occasional one-off maintenance or building works.

Choir Fund. The choir is paid for its service at weddings and funerals. The choir members have decided to donate the monies to this fund which is to be used for the purchase of materials for the use of the choir.

Ruth Howard Fund. To make grants to young people to enable them to go overseas

Toddler Club Fund. Accumulated surplus of the Trinity Toddlers.

Legacy Fund. Accumulated surplus of past legacies not yet spent by the Church.

Special Collections Fund. Offerings and gifts received for and paid to External organisations

Endowment Fund. Income from investment can be used for general purposes, but capital is not generally available

5. Plans for the future

Our specific objectives for the year from August 2021 are:-

1. To continue to recover:

- regular public worship of high quality;
- active engagement in worship through choral music, Bible reading and others;
- opportunities for study, prayer and contemplation;
- inclusive opportunities for social contact both in traditional ways though the Supper Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and
- mutual support and pastoral care,

all of which enriches society.

2. To continue to hone our online presence, utilising new recording equipment, so that people not physically present can participate in worship, education and consultations in fulfilling ways, whilst encouraging active engagement wherever possible.

3. To develop the new agreed groups arising from our reflective review in place of whatever has been unavoidably lost during pandemic restrictions:

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world. It exercises this responsibility by

- Maintaining effective opportunities for social cohesion and fellowship within the church congregation
- Assessing social needs in the neighbourhood
- Strategically seeking appropriate ways to use church resources and existing facilities to address such needs
- Supporting and liaising with the Deacons and the Church Meeting to develop a strategy for engaging with global ethical issues of concern

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church should be a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church by

- Ensuring that the Junior Church is well-resourced and equipped to enable all children of the church to grow in faith towards being adult participants in the life and worship of the church
- Considering adopting an introduction to Christianity course suitable for an open enquiring church
- Ensuring good relations exist between Trinity Scouts and Guides Group and the church
- Planning regular membership classes for enquirers
- Making provision for Bible study either in groups meeting regularly or for individual study
- Seeking to develop the annual lecture series halted by the pandemic
- Identifying opportunities for wellbeing and mental health advice and support

4. To support the assimilation and integration within the local community of those immigrants newly arrived from Hong Kong by:

- Provision of English conversation classes
- Working with the Methodist Circuit and Connexion to provide ministry and financial support
- Making our church buildings available for them to hold services and fellowship meetings

6. Objects, Structure, Governance and Management

Charity Name	Trinity Church Sutton
Also known as	Trinity United Reformed/Methodist Church Sutton
Charity's Principal Address	16 Cheam Road, Sutton, Surrey SM1 1DZ
Registered Charity Number	1136623
Web site	www.trinitychurchsutton.org.uk

Governance

The Governing Document for Trinity Church is the Constitution which was adopted on 18th April 2010. Trinity Church is constituted as a charitable unincorporated association.

Trustees

The ruling body of Trinity Church is the Trustees Meeting as represented by the Minister, Treasurer and Deacons. The Minister of the Church is an ex Officio Trustee. 10 Deacons /Trustees are elected by the Church Congregational Meeting to serve for a term of 3 years. Elected Deacons/Trustees may be elected for a second term but not a third consecutive term.

The Church Meeting also nominates the Treasurer who is appointed as a co-opted Trustee.

The Trustees serving during the year were:-

Trustee name	Office	Dates acted if not for whole year	How appointed
Revd Dr David Dickinson	Chair		Ex Officio
Mr M Booth	Treasurer		Co-opted on nomination by Congregational meeting
Mrs M Aikines-Aryeetey	Deacon		Co-opted by Trustees and subsequently elected by Congregational Meeting
Mr F Allotey	Deacon		Elected by Congregational Meeting
Mr R Cornwell	Deacon		Co-opted by Trustees and subsequently elected by Congregational Meeting
Ms J Harriot	Deacon	From July 2021	Elected by Congregational Meeting
Ms J John	Deacon	To July 2021	Elected by Congregational Meeting
Mr D Jones	Deacon		Elected by Congregational Meeting
Miss R MacLaren	Deacon		Elected by Congregational Meeting
Ms P McKenna	Deacon		Co-opted by Trustees and subsequently elected by Congregational Meeting
Mr R Stewart	Deacon		Elected by Congregational Meeting
Ms L Tizard-Varcoe	Deacon	From July 2021	Elected by Congregational Meeting
Mr S Zere	Deacon		Co-opted by Trustees and subsequently elected by Congregational Meeting

New Trustees are advised of their roles and responsibilities prior to the appointment, including reference to Charity Commission guidance. On-going training uses denominational training courses and literature. Safety procedures are reviewed regularly.

The Trustees, advised by the Property Committee, also act as Managing Trustees for the suite of buildings, the responsibility for which has been delegated to them by the Methodist Church Property Division, Manchester.

The Deacons are responsible for the spiritual life of Trinity Church through its worship and mission. The Deacons are also to provide support to the minister.

Church Meeting

Every member of Trinity Church is a member of the Church Meeting whose recommendations must be taken into account by the Trustees.

The Church Meeting meets up to four times a year to receive reports from the Trustees and various committees.

Committees

The Trustees and Church Meeting are supported and informed by the work of a number of committees including:-.

Finance Committee: Advises the Trustees and acts on their behalf within prescribed limits regarding the general financial aspects of the work of Trinity Church by monitoring income and expenditure, preparing budgets, maintaining appropriate financial controls and co-ordinating regular reviews of planned giving.

Property Committee: Advises the Trustees and acts on their behalf regarding the maintenance of the suite of buildings to ensure a safe and comfortable resource for the worship of God and the provision of a central resource for the local community.

Pastoral Committee: Maintains contact with church members and adherents and supports them in various ways through pastoral church links.

Education Committee: (to July 2021) Responsible for the provision of education material and courses for the development of people's spiritual life.

Mission Committee: (to July 2021) Arranges for the outreach programme of Trinity Church both in the local community and internationally.

At Church Meeting in July 2021 it was agreed to replace the Education and Mission Committees with two new groups with a renewed focus and terms of reference:

Church and Community: This group in Trinity Church has responsibility for three aspects of church life: fellowship within the church community, the church's service of its immediate neighbourhood and mission to the wider world.

Learning and Discipleship: The assumptions underlying the existence of this group in Trinity Church are that the church is a learning community and that discipleship involves personal spiritual growth. Some of this happens in church naturally and organically, but it is most effective when it is prepared for in a strategic manner. The remit of the group is to oversee the spiritual development and wellbeing of all within Trinity Church

Ecumenical Church Council:

In January 2001 Trinity United Reformed/Methodist Church signed a local Ecumenical Partnership with St Nicholas Parish Church and Sutton Baptist Church. This Council, with representatives from all of the partnership churches, seeks to find ways for the churches to share in their common life here in Sutton, and to bear witness to our oneness in Christ.

Junior Church and Youth Work.

The Trustees receive regular reports from the Youth Deacon regarding the Junior Church and Bunker Youth Club. These will come in future from the new Learning and Discipleship group.

Risk Management

The Trustees maintain a Risk Register to ensure that procedures are in place to guard against foreseeable events which could prejudice the functioning of the Charity.

Safeguarding

The Charity complies with the Safeguarding of Children and Vulnerable Adults policy of the Methodist Church.

7. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees Date 19/2/2022

Revd Dr David Dickinson, Chair of the Trustees

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2021

	Note	Unrestricted General	Unrestricted Poor	Unrestricted Legacy	Unrestricted Building	Restricted Funds	Endowment Fund	Total Funds 2021
		£		£	£	£	£	£
Income from:								
Donations and legacies	2a	116,424	2	-	110	5,731	-	122,267
Investments	2b	294	-	-	-	-	-	294
Charitable activities	2c	31,378	-	-	-	-	-	31,378
TOTAL INCOME		148,096	2	-	110	5,731	-	153,939
Expenditure on:								
Charitable activities	3a	53,790	959	-	-	5,637	-	60,386
Support costs	3b	58,958	-	-	-	-	-	58,958
Management and administration	3c	9,459	-	-	-	10	-	9,469
TOTAL EXPENDITURE		122,207	959	-	-	5,647	-	128,813
Unrealised gains	9a	-	-	-	-	-	631	631
Net income/(expenditure)		25,889	(957)	-	110	84	631	25,757
Transfers between funds	12	-	-	(10,000)	-	10,000	-	-
Net movement in funds		25,889	(957)	(10,000)	110	10,084	631	25,757
Balances B/F as previously stated		(10,524)	1,516	91,830	2,099	626	3,619	89,166
Prior year adjustment	9b	50,000	-	-	-	-	-	50,000
Balances B/F as restated		39,476	1,516	91,830	2,099	626	3,619	139,166
Balances C/F		65,365	559	81,830	2,209	10,710	4,250	164,923

Trinity United Reformed/Methodist Church Sutton

Statement of Financial Activities for the year to 31 August 2020

	Note	Unrestricted				Restricted	Endowment	Total Funds
		General	Poor	Legacy	Building	Funds	Fund	2020 restated
		£		£	£	£	£	£
Income from:								
Donations and legacies	2a	120,102	12	-	334	10,129	-	130,577
Investments	2b	695	-	-	-	-	-	695
Charitable activities	2c	59,429	-	-	-	-	-	59,429
TOTAL INCOME		180,226	12	-	334	10,129	-	190,701
Expenditure on:								
Charitable activities	3a	111,218	22	-	-	9,797	-	121,037
Support costs	3b	92,704	-	-	-	389	-	93,093
Management and administration	3c	15,636	-	-	-	32	-	15,668
TOTAL EXPENDITURE		219,558	22	-	-	10,218	-	229,798
Unrealised gains	9a	-	-	-	-	-	113	113
Net income/(expenditure)		(39,332)	(10)	-	334	(89)	113	(38,984)
Transfers between funds	12	-	1,000	(1,000)	-	-	-	-
Net movement in funds		(39,332)	990	(1,000)	334	(89)	113	(38,984)
Balances B/F (restated)		78,808	526	92,830	1,765	715	3,506	178,150
Balances C/F		39,476	1,516	91,830	2,099	626	3,619	139,166

Trinity United Reformed/Methodist Church Sutton

Balance sheet as at 31 August 2021

	Notes	2021		2020 restated	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		54,250		53,619
			54,250		53,619
Current assets					
Debtors	10	20,983		25,217	
Cash at bank and on deposit					
Central Board of Finance account		50,593		60,531	
Other bank accounts		49,093		15,488	
		120,669		101,236	
Current liabilities					
Amounts falling due within one year	11	(9,996)		(15,689)	
Net current assets			110,673		85,547
Net assets	13		164,923		139,166
Represented by					
Unrestricted funds					
General Fund			65,365		39,476
Legacy Fund			81,830		91,830
Designated Funds	12		2,768		3,615
			149,963		134,921
Restricted Funds	12		10,710		626
Endowment Fund			4,250		3,619
			164,923		139,166

Approved by the Deacons' Meeting on 19 February 2022, and signed on their behalf by:

Revd Dr David Dickinson
Minister

Malcolm Booth
Treasurer

Notes to the financial statements for the year to 31 August 2021

1 Accounting Policies

Accounting basis and standards

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include investments at fair value. The charity is an unincorporated trust. The financial statements have been prepared on a going concern basis as in the opinion of the trustees, there are no material uncertainties about the Church's ability to continue.

Funds

The funds held constitute: General Funds held for any purpose of the charity which are Unrestricted, Restricted funds which are held for a narrower purpose, Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted and Designated funds which are funds held for a particular purpose identified by the trustees but which can be reversed. Details of each material fund are disclosed in Note 12. Any fund may be held in ways other than cash.

Income

These are included in the Statement of Financial Activities (SOFA) when the church becomes entitled to the resources, it is probable that the income will be received and the amount of income receivable can be reliably measured.

Job Retention Scheme government grant income

For JRS grant income, the income is recognised in the period to which the underlying furloughed staff costs relate.

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 obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation

The Trustees for Methodist Church Purposes are custodian trustees for the Church land and buildings and they hold the freehold title. As the Church is the beneficial owner of the Church land and buildings, they are included in the Church balance sheet. The Trustees have included the Church land and buildings at their carrying value at 1st September 2015, being the date of transition to SORP (FRS 102). This has been adopted as original cost in accordance with the provisions of the reporting standard, because reliable information is not available for the original cost of the Church land and buildings. The carrying value at transition was Nil.

Freehold land is not depreciated. Church buildings are not depreciated where their residual value is not expected to fall below their carrying value. Other assets are capitalised at cost, and depreciated at a rate calculated to write off their cost on a straight line basis over their expected useful economic life.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Creditors and provisions

Creditors and provisions are recognised where the church has a present obligation 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 recognised at their settlement amount.

Taxation

As a charity, Trinity United Reformed/Methodist Church is exempt from income and capital gains tax on its charitable activities.

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2021

2 Income From:

	Unrestricted			Restricted	Total	Total
	General	Poor	Building		2021	2020
	£	£	£	£	£	£
2a Donations and legacies						
Regular giving	92,629	2	110	94	92,835	95,727
Flower and bunker donations	790	-	-	-	790	1,008
Donations and special collections	1,425	-	-	5,637	7,062	9,809
Tax recovered	21,580	-	-	-	21,580	24,033
	116,424	2	110	5,731	122,267	130,577
2b Investments						
Investment income	294	-	-	-	294	695
2c Charitable activities						
Rental of premises	23,156	-	-	-	23,156	33,921
Oasis restaurant	2,732	-	-	-	2,732	23,562
Other	5,490	-	-	-	5,490	1,946
	31,378	-	-	-	31,378	59,429
Total income	148,096	2	110	5,731	153,939	190,701

Trinity United Reformed/Methodist Church Sutton

Notes to the financial statements for the year to 31 August 2021

3 Expenditure On:

	Unrestricted			Restricted	Total	Total
	General	Poor	Building		2021	2020
	£	£	£	£	£	£
3a Charitable activities						
Circuit assessment	45,000	-	-	-	45,000	60,000
Ministerial costs	237	-	-	-	237	846
Contributions to other causes (note 4)	3,470	959	-	5,637	10,066	21,370
Flower and bunker expenditure	916	-	-	-	916	2,816
Oasis restaurant	4,167	-	-	-	4,167	36,005
	53,790	959	-	5,637	60,386	121,037
3b Support costs						
Church keeper costs	19,277	-	-	-	19,277	22,773
Music	7,496	-	-	-	7,496	4,909
Insurance	6,998	-	-	-	6,998	7,116
Repairs and maintenance	15,914	-	-	-	15,914	45,423
Utilities	9,273	-	-	-	9,273	12,872
	58,958	-	-	-	58,958	93,093
3c Management and administration						
Office administration	8,727	-	-	-	8,727	14,372
Other	732	-	-	10	742	1,296
	9,459	-	-	10	9,469	15,668
Total expenditure	122,207	959	-	5,647	128,813	229,798

4 Contributions to other causes:

	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
	£	£	£	£	£	£
Paid and committed						
Action for Children	-	179	179	-	-	-
Alzheimer's UK	-	-	-	1,000	-	1,000
Cancer Research	-	1,378	1,378	-	-	-
Child Rescue Nepal	-	-	-	1,000	-	1,000
Christian Aid	-	1,573	1,573	-	3,385	3,385
CRUSE	-	-	-	1,000	-	1,000
Methodist Church	3,000	-	3,000	4,000	-	4,000
Trinity Overseas Project	-	2,507	2,507	-	2,272	2,272
Refugee Migrant Network	-	-	-	1,020	208	1,228
St Raphael's Hospice	-	-	-	1,000	-	1,000
Sutton Mental Health	-	-	-	1,000	-	1,000
Sutton Nightwatch	-	-	-	1,000	550	1,550
Others under £1,000	1,429	-	1,429	553	3,382	3,935
Total	4,429	5,637	10,066	11,573	9,797	21,370

5 Fees for the Examination of the Accounts

	2021	2020
	£	£
Independent Examination fee	1,050	950

6 Paid Employees

	2021	2020
	£	£
Gross Wages, salaries, pensions and benefit in kind	22,999	44,065
Employer's pension contributions	445	249
Redundancy costs	-	9,476
	23,444	53,790
Average number of employees in the year	2	4

No employee was paid £60,000 or more during the year.

Redundancy costs are included when agreement is reached.

7 Trustees Remuneration and Benefit

No trustee received any remuneration of benefits for their services as trustees.

A great deal of work is done for the Church by the Deacons as trustees on a purely voluntary basis. It would be difficult to quantify the cost of the work on a paid basis and so no estimate has been given.

8 Tangible Fixed Assets

	2021
	£
Church Land deemed cost	
Deemed cost B/F and C/F	-

The land was professionally valued in 2017 at £3,750,000.

Church Buildings deemed cost	
Deemed cost B/F and C/F	-

The buildings insurance value at 31 August 2021 was £16,746,371 (2020 £16,250,000).

9 Investments

	2021	2020
	£	£
9a Listed investments		
COIF Charities Investment fund – Income units		
Market value B/F	3,619	3,506
Unrealised gains	631	113
Market value C/F	4,250	3,619

9b Investment property (restated)		
Freehold land		
Fair value B/F as previously stated	-	
Fair value recognised by prior year adjustment to 2021 SOFA and 2020 reserves	50,000	
Fair value B/F as restated	50,000	50,000
Change in fair value	-	-
Fair value C/F (restated)	50,000	50,000

The investment property comprises land that was valued at market value in 2020. The trustees consider the fair value has not changed materially since then.

The prior year adjustment reflects the correction of the error of not including this asset in past financial statements.

10 Debtors

	2021	2020
	£	£
Debtors	1,400	1,467
Prepayments	11,250	15,000
HM Revenue & Customs	8,333	8,750
	20,983	25,217

11 Creditors

	2021	2020
	£	£
Trinity Overseas	5,886	3,379
Action for Children	67	68
Christian Aid	60	-
Oasis	49	-
DEC	-	950
Rent in Advance	2,342	-
Independent Examination	1,050	950
Redundancy costs	-	9,476
PAYE	542	866
	9,996	15,689

12 Analysis of Restricted and Designated Fund Balances

Name	Opening balance 1 Sept 2020	Income	Expenditure	Transfers	Closing balance 31 August 2021
Restricted					
Special collections	-	5,637	5,637	-	-
Choir	129	-	-	-	129
Ruth Howard	-	-	-	10,000	10,000
Toddlers	497	94	10	-	581
	626	5,731	5,647	10,000	10,710
Designated					
Building	2,099	110	-	-	2,209
Benevolence/Poor	1,516	2	959	-	559
Totals	3,615	112	959	-	2,768

Purposes of funds

Special Collections:	For external organisations.
Choir:	Music and other choir items.
Ruth Howard:	Youth overseas travel. The transfer in the year corrects the recognition of a restriction of a legacy treated as unrestricted funds when received.
Toddlers:	Toddler Playgroup.
Building:	One-off maintenance.
Benevolence/Poor	Relief of the poor.

Name	Opening balance 1 Sept 2019	Income	Expenditure	Transfers	Closing balance 31 August 2020
Restricted					
Special collections	-	9,797	9,797	-	-
Choir	381	137	389	-	129
Toddlers	334	195	32	-	497
	715	10,129	10,218	-	626
Designated					
Building	1,765	334	-	-	2,099
Benevolence/Poor	526	12	22	1,000	1,516
Totals	2,291	346	22	1,000	3,615

13 Net Assets

2021	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	99,963	149,963
Restricted funds	-	10,710	10,710
Endowment funds	4,250	-	4,250
Total	54,250	110,673	164,923

2020 (restated)	Investments	Net current assets	Total
	£	£	£
Unrestricted funds	50,000	84,921	134,921
Restricted funds	-	626	626
Endowment funds	3,619	-	3,619
Total	53,619	85,547	139,166

14 Related Party Transactions

The church received aggregate donations from trustees and their connected persons of £20,728 (2020 £15,574). Expenses were reimbursed to trustees which amounted to £NIL(2020 £1,143).

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Trustees of Trinity Church Sutton.

..... Date..19/2/2022.....

Malcolm Booth
37 Sherwood Park Road
Sutton
Surrey SM1 2SG

Presentation to the Trustees for approval

I confirm that the Accounts have been presented to the Trustees of Trinity Church on 19 Feb 2022 and were approved.

..... Date..19/2/2022.....

Revd Dr David Dickinson
Chair of the meeting

Independent Examiner's Report to the Trustees of Trinity United Reformed / Methodist Church

I report to the charity trustees on my examination of the accounts of Trinity United Reformed/Methodist Church (the Church) for the year ended 31 August 2021.

Responsibilities and basis of report

The Deacons as Charity Trustees of the Church 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out
  in the Charities (Accounts and Report) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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

.....

Miriam Hickson CTA FCA
Jacob, Cavenagh & Skeet
5 Robin Hood Lane
Sutton, Surrey SM1 2SW
Date: 21 February 2022

TRINITY CHURCH, SUTTON

England & Wales - Charity number 1136623

Accounts

Annual Report and Examined Accounts for the year to 31 August 2020

Contents

	Page
1. Introduction	2
2. Objectives and Activities	2-3
3. What we did – Achievements, Performance	3-5
4. Plans for the future	5
5. Finance review	6-7
6. Objects, Structure, Governance and Management	7-11
7. Declaration	11
8. Statement of Financial Activities (SOFA)	12-13
9. Statement of Financial Activities (SOFA) for 2018/19	14-15
10. Balance Sheet as at 31 August 2020	16
11. Notes to the Accounts	17-24
12. Independent Examiner's Report to the Trustees of Trinity United Reformed/Methodist Church	25

1. Introduction

Trinity Church Sutton is a Methodist and United Reformed Church located in the London Borough of Sutton. An ecumenical church in itself, it is also a partner in Churches Uniting in Central Sutton. Trinity Church is known for its carefully crafted nonconformist liturgy, its highly-regarded music and its reputation as a church which encourages open-minded theology and ethics. As a congregation made up of many nationalities, it does all it can to offer a welcome to all and seeks to fulfil its calling to serve the present age.

2. Objectives and Activities

Summary of the objects of the charity set out in its governing document

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship;
- the teaching of the Christian faith;
- mission and evangelism;
- pastoral work, including visiting the sick and the bereaved;
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas.

How we work

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Examples of activities in pursuance of these objectives undertaken for the public benefit include:

- worship services every week open to everyone
- the Junior Church every Sunday for children from 0 years to 18 years
- the weekday drop-in café (the Oasis Centre) with a 'listening ear' open to everyone
- the large uniformed organisations and the youth club for boys and girls open to all young people of the appropriate age

- Christian education sessions open to all
- the mother and toddler group which is always oversubscribed
- discounted rental rates for our halls used by numerous community organisations
- weddings and baptisms where church membership is not a requirement.
- work experience for Mencap members and young offenders

Many of these activities are either curtailed or greatly reduced due to COVID 19 pandemic

A Benevolent Fund is maintained for the use of the minister for charitable needs at his discretion.

Donations to charities of about 10% of our income are made by the church on the basis of an annual vote by the congregation to decide the receiving charities. Future donations will be discussed at the next Church Meeting when the Church's financial position post COVID is more certain.

Loose cash offerings from evening services when held are donated to a charity decided from time to time by the Trustees.

Members are invited to contribute to appeals from the Disasters Emergency Committee.

3. What we did – Achievements, Performance

Results against objectives

In order to increase our effectiveness we set ourselves objectives for the past year and our achievements against them were:-

Objective for 2019/20	Achievements
1. To enhance the lives of members, adherents and enquirers through: • regular public worship with opportunities for active engagement for all who attend through singing, reading, listening and learning about the Christian faith; • providing facilities and specific opportunities for study, prayer and contemplation; • inclusive opportunities for social contact throughout the week; and • mutual support and pastoral care,	Regular worship continued throughout the pandemic in the form of recorded worship during lockdowns and streamed worship once live worship was permitted On two occasions in 2019 church members formed a gospel singing group and participated in worship. At Epiphany we hosted Jazz Carols. Our website points readers to resources for study and worship while social contacts are restricted. Our Pastoral Links effectively maintained contact with many

all of which enriches society.	people during these difficult months by telephone, letters and IT.
2. To continue to involve the congregation in a reflective review of our church life and outreach through consideration in Deacons' and Church Meetings of how the needs of members are being met by the church's advancement of belief, belonging and participation in its activities, and identify and introduce changes to improve the way those needs are met including:- a) to take steps to encourage social interaction across the different social groups that can be identified within Trinity, enabling people to know a wider range of other church members; b) to identify and implement actions to make our worship and church life more accessible to people with little or no church background; and c) to create more opportunities to facilitate congregational discussion about matters of central importance to the church and its beliefs.	Church meetings have been temporarily reduced to 'maintenance mode'. We have learnt new skills in preparing and delivering online worship. Evidence suggests some who do not attend actual worship have looked at our online presence
3. To identify and implement actions to strengthen our links with those groups with whom we already have a relationship such as Scouts/Guides, hall renters, schools, Sutton Churches Tennis Club etc. and encourage their memberships to be more involved with Trinity.	Digital signage should provide opportunities.
4. To identify ways in which we may strengthen the church's expression of care through involvement in the local neighbourhood and take action on them.	Christmas lunch and lounge were repeated successfully in 2019 Food bank collections continued at every Communion service until March 2020. Many of church members continue to be involved in a wide range of local charities and community organisations. The Oasis Cafe, which has been a significant part of our service to the community, is a casualty of the pandemic and will not reopen after the pandemic.

5. To investigate how the church performs against the environmental measures provided by EcoChurch and to implement tangible actions to improve our ecological performance both as a church and as a congregation	Monthly eco-tips are published on our website and weekly electronic newsletter. We twinned our first toilet in February 2020 with a toilet in Uganda

4.Plans for the future

Our specific objectives for the year from September 2020 are:-

1. To recover:

- Regular public worship of high quality;
- Active engagement in worship through choral music, Bible reading and others;
- Opportunities for study, prayer and contemplation;
- Inclusive opportunities for social contact both in traditional ways through the Supper Club, 95 Club, outings and Kaleidoscope, and through new yet-to-be discovered ways; and
- Mutual support and pastoral care

All of which enriches society

2. To recover Junior Church work and encourage it with new practices

3. To hone our online presence, utilising new recording equipment, so that people not physically present, can participate in worship, education and consultations in fulfilling ways.

4. To consult the congregation in a reflective review of the mission of our church to the immediate neighbourhood and beyond, so that our premises, our talents and our time are used effectively to serve the community.

5. To have in place for the following year a programme of renewed activity in place of whatever has been unavoidably lost during pandemic restrictions

5. Finance review

Financial overview (church general accounts excluding Oasis café)

The financial statements have been prepared on an on-going concern basis as in the opinion of the trustees there are no material uncertainties about the church's ability to continue.

Our total income was £190,701 (2019: £223,934) of which 68% was congregational giving (with associated tax reclaims) of £130,577, and 18% was premises rental income of £33,921, a decrease of £33,233 on total income in the previous year.

Our total expenditure was £229,798 (2019: £236,060).

The net deficit for the year was £39,097 (2019: Deficit £12,126).

Budget for the year ending 31st August 2021

The budget for the current year shows a small projected surplus. Careful control of expenditure will be required to preserve this surplus as the pandemic has seriously impacted our rental income. However there are sufficient reserves to allay any immediate cause for concern.

Reserves policy

The Trustees have set a reserves policy which relates to the General Fund and requires that reserves be maintained at a level which ensures that the activities can continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realisable form. The Trustees consider readily realisable reserves to be the amount of reserves that are easily converted into cash should the need arise.

We aim to hold in the General Fund sufficient money to cover six month's expenditure – approximately £98,000. This is because expenditure is certain for some items such as:

- Circuit Assessment of £15,000 per quarter
- Caretaker costs of £5,000 per quarter
- Utility bills of £4,000 per quarter
- Insurance and Maintenance costs of £10,000 per quarter
- Administration costs of £5,200 per quarter

Our General Fund stands at a deficit of £10,524 so we are £108,524 below our preferred level of reserves compared with funds last year of £28,808, so it is still necessary to continually address the subject of funding to ensure that the General Reserve does not fall further and is increased to at least £98,000. The general fund deficit has arisen due to losses and redundancy payments incurred in closing the Oasis Restaurant due to the pandemic, and the loss of rental of around £12,000 due to closure of our halls.

The other Funds are held for specific purposes and therefore are not covered by the General Reserve Policy. The Policy for the Restricted Funds is to use the funds only for the purpose they were intended and to endeavour to use them prudently so that sufficient funds are maintained for future expected needs. These funds are:-

Unrestricted funds

Benevolent (Poor) Fund. Used by the minister to pay for charitable needs. It is topped up by anonymous donations made in the collection box at the back of the church, and from general church resources as the need arises

Legacy Fund. Accumulated surplus of past legacies not yet spent by the Church.

Building Fund. Set up to provide a fund for the occasional one-off maintenance or building works.

Restricted funds

Toddler Club Fund. Accumulated surplus of the Trinity Toddlers.

Choir Fund. The choir are paid for their service at weddings and funerals. The choir members have decided to donate the monies to this fund which is to be used for the purchase of materials for the use of the choir.

Special Collections fund. Offerings and gifts received for and paid to External organisations.

Endowment fund

Income from investment can be used for general purposes, but capital is not generally available.

6. Objects, Structure, Governance and Management

Charity Name	Trinity Church Sutton
Also known as	Trinity United Reformed/Methodist Church Sutton
Charity's Principal Address	16 Cheam Road, Sutton, Surrey SM1 1DZ

Registered Charity Number 1136623

Web site www.trinitychurchsutton.org.uk

Governance

The Governing Document for Trinity Church is the Constitution which was adopted on 18th April 2010.

Trinity Church is constituted as a charitable unincorporated association.

Trustees

The ruling body of Trinity Church is the Trustees Meeting as represented by the Minister, Treasurer and Deacons.

The Minister of the Church is an ex Officio Trustee.

10 Deacons /Trustees are elected by the Church Congregational Meeting to serve for a term of 3 years. Elected Deacons/Trustees may be elected for a second term but not a third consecutive term.

The Church Meeting also nominates the Treasurer who is appointed as a co-opted Trustee.

The Trustees serving during the year were:-

Trustee name	Office	Dates acted if not for whole year	How appointed
Revd Dr David Dickinson	Chair		Ex Officio
Mr M Booth	Treasurer		Co-opted on nomination by Congregational meeting
Mrs M Aikines-Aryeetey	Deacon	From 2nd April 2020	Co-opted by Deacons
Mr S Akindele	Deacon	To 23rd April 2020	Elected by Congregational Meeting
Mr Francis Allotey	Deacon		Elected by Congregational Meeting
Mrs H. Chun	Deacon		Elected by Congregational Meeting
Mr R Cornwell	Deacon	From 2nd April 2020	Co-opted by Deacons
Mrs C Gooch	Deacon	To 2nd April 2020	Elected by Congregational Meeting
Ms J John	Deacon		Elected by Congregational Meeting
Mr D Jones	Deacon		Elected by Congregational Meeting
Miss R MacLaren	Deacon		Elected by Congregational Meeting
Ms P McKenna	Deacon	From 2nd April 2020	Co-opted by Deacons

Miss E Sithole	Deacon	To 23rd April 2020	Elected by Congregational Meeting
Mr R Stewart	Deacon		Elected by Congregational Meeting
Mr J Wroe	Deacon	To 9th April 2020	Elected by Congregational Meeting
Mr S Zere	Deacon	From 2nd April 2020	Co-opted by Deacons

Independent Examiner: Miriam Hickson FCA
Jacob, Cavenagh & Skeet
5 Robin Hood Lane
Sutton, Surrey SM1 2SW

Bankers: CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill, West Malling
Kent ME19 4JG

The Royal Bank of Scotland
49 Bishopsgate,
London EC2N 3AS

New Trustees are advised of their roles and responsibilities prior to the appointment, including reference to Charity Commission guidance. On-going training uses denominational training courses and literature. Safety procedures are reviewed regularly.

The Trustees, advised by the Property Committee, also act as Managing Trustees for the suite of buildings, the responsibility for which has been delegated to them by the Methodist Church Property Division, Manchester.

The Deacons are responsible for the spiritual life of Trinity Church through its worship and mission. The Deacons are also to provide support to the minister.

Church Meeting

Every member of Trinity Church is a member of the Church Meeting whose recommendations must be taken into account by the Trustees.

The Church Meeting meets no fewer than four times a year to receive reports from the Trustees and various committees.

Committees

The Trustees and Church Meeting are supported and informed by the work of a number of committees including:-.

Finance Committee: Advises the Trustees and acts on their behalf within prescribed limits regarding the general financial aspects of the work of Trinity Church by monitoring income and expenditure, preparing budgets, maintaining appropriate financial controls and co-ordinating regular reviews of planned giving.

Property Committee: Advises the Trustees and acts on their behalf regarding the maintenance of the suite of buildings to ensure a safe and comfortable resource for the worship of God and the provision of a central resource for the local community.

Education Committee: *Responsible for the provision of education material and courses for the development of people's spiritual life.

Mission Committee: Arranges for the outreach programme of Trinity Church both in the local community and internationally.

Ecumenical Church Council:

In January 2001 Trinity United Reformed/Methodist Church signed a local Ecumenical Partnership with St Nicholas Parish Church and Sutton Baptist Church. This Council, with representatives from all of the partnership churches, seeks to find ways for the churches to share in their common life here in Sutton, and to bear witness to our oneness in Christ.

Junior Church and Youth Work.

The Trustees receive regular reports from the Youth Deacon regarding the Junior Church and Bunker Youth Club.

Risk Management

The Trustees maintain a Risk Register to ensure that procedures are in place to guard against foreseeable events which could prejudice the functioning of the Charity.

Safeguarding

The Charity complies with the Safeguarding of Children and Vulnerable Adults policy of the Methodist Church.

Trustees responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and its financial position at the end of the year. In preparing the statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make suitable judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and enables them to ensure that the financial statements comply with applicable law, accounting standards and the Charities Statement of Recommended Practice (SORP). They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Declaration

The trustees confirm that the annual report and financial statements of the church comply with the current statutory requirements, the requirements of the church's governing document and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) (SORP ("FRS 102)")

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees Date 10 February 2021.

Revd Dr David Dickinson Chair of the Trustees

Trinity United Reformed/Methodist Church

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2020

	Note	Unrestricted funds				Restricted	Endowment	Total funds
		General	Poor	Legacy	Building	Funds	Fund	2020
		£	£	£	£	£	£	£
Income from:								
Donations and legacies								
Regular Giving		95,383	12	-	-	332	-	95,727
Flower and bunker donations		1,008	-	-	-	-	-	1,008
Donations and Special Collections		12	-	-	-	9,797	-	9,809
Tax Recovered		23,699	-	-	334	-	-	24,033
Investment Income		695	-	-	-	-	-	695
Income from charitable activities								
Rental of premises		33,921	-	-	-	-	-	33,921
Oasis Restaurant		23,562	-	-	-	-	-	23,562
Other		1,946	-	-	-	-	-	1,946
Total income		180,226	12	-	334	10,129	-	190,701
Expenditure on:								
Charitable activities								
Circuit assessment		60,000	-	-	-	-	-	60,000
Ministerial costs		846	-	-	-	-	-	846
Contributions to other causes	11	11,551	22	-	-	9,797	-	21,370

Flower and bunker expenditure	2,816	-	-	-	-	-	2,816
Oasis Restaurant	36,005	-	-	-	-	-	36,005
Support Costs							
Church keeper costs	22,773	-	-	-	-	-	22,773
Music	4,909	-	-	-	-	-	4,909
Insurance	7,116	-	-	-	-	-	7,116
Repairs, maintenance	45,034	-	-	-	389	-	45,423
Utilities	12,872	-	-	-	-	-	12,872
Management and administration							
Office administration	14,372	-	-	-	-	-	14,372
Other	1,264	-	-	-	32	-	1,296
Total expenditure	219,558	22	-	-	10,218	-	229,798
Net income/(expenditure)	-39,332	-10	-	334	-89	-	-39,097
Transfers between funds	-	1,000	-1,000	-	-	-	-
Unrealised gain/loss	-	-	-	-	-	113	113
Net movement in funds	-39,332	990	-1,000	334	-89	113	-38,984
Balances B/F as previously reported	28,808	526	92,830	1,765	715	-	124,644
Prior year adjustment 13	-	-	-	-	-	3,506	3,506
Balances B/F as restated	28,808	526	92,830	1,765	715	3,506	128,150
Balances C/F	-10,524	1,516	91,830	2,099	626	3,619	89,166

Trinity United Reformed/Methodist Church

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2019

	Note	Unrestricted funds				Restricted	Endowment	Restated 2019
		General	Poor	Legacy	Building	Funds	Fund	Total funds
		£	£	£	£	£	£	£
Income from:								
Donations and legacies								
Regular Giving		96,220	76	-	-	705	-	97,001
Donations and Special Collections		10	-	13,973	-	8,770	-	22,753
Tax Recovered		25,179	-	-	2,642	-	-	27,821
Investment Income		792	-	-	-	-	-	792
Income from charitable activities								
Rental of premises		45,884	-	-	-	-	-	45,884
Oasis Restaurant		29,608	-	-	-	-	-	29,608
Other		75	-	-	-	-	-	75
Total income		197,768	76	13,973	2,642	9,475	-	223,934
Expenditure on:								
Charitable activities								
Circuit assessment		65,000	-	-	-	-	-	65,000
Ministerial costs		534	-	-	-	-	-	534
Contributions to other causes	11	11,801	150	-	-	8,770	-	20,721
Oasis Restaurant		30,627	-	-	-	-	-	30,627

Support Costs							
Church keeper costs	20,934	-	-	-	-	-	20,934
Insurance	6,512	-	-	-	-	-	6,512
Repairs, maintenance	48,304	-	-	-	-	-	48,304
Utilities	15,894	-	-	-	-	-	15,894
Management and administration							
Office administration	18,349	-	-	-	-	-	18,349
Other	186	-	-	-	2,630	-	2,816
Total expenditure	224,360	150	-	-	11,550	-	236,060
Net income/(expenditure)	-26,592	-74	13,973	2,642	-2,075	-	-12,126
Transfers between funds	11,854	-	-	-11,854	-	-	-
Unrealised gain/loss	-	-	-	-	-	175	175
Net movement in funds	-14,738	-74	13,973	-9,212	-2,075	175	-11,951
Balances B/F	43,546	600	78,857	10,977	2,790	3,331	140,101
Balances C/F	28,808	526	92,830	1,765	715	3,506	128,150

Trinity United Reformed/Methodist Church

BALANCE SHEET

AS AT 31ST AUGUST 2020

	Note	2020 £	2020 £	Restated 2019 £	Restated 2019 £
Fixed assets					
Tangible fixed assets	8		-		
Investment	10		3,619		3,506
Current assets					
Debtors & prepayments	2	25,217		50,203	
Cash at bank and on deposit					
Central Board of Finance account		60,531		60,127	
Other bank accounts		15,488		16,608	
		101,236		126,938	
Creditors: Amounts falling due within one year	3	-15,689		-2,294	
Net current assets			85,547		124,644
Net assets	14		89,166		128,150
Funds					
Unrestricted funds					
General Fund			-10,524		28,808
Legacy Fund			91,830		92,830
Designated Funds			3,744		2,672
			85,050		124,310
Restricted Funds	11		497		334
Endowment Fund			3,619		3,506
			89,166		128,150

Trinity United Reformed/ Methodist Church
Notes to the Accounts
For the Year Ended 31st August 2020

1. Accounting Policies

Accounting basis and standards

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The charity is an unincorporated trust. The financial statements have been prepared on a going concern basis as in the opinion of the trustees, there are no material uncertainties about the Church's ability to continue.

Funds

The funds held constitute: General Funds held for any purpose of the charity which are Unrestricted, Restricted funds which are held for a narrower purpose, Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted and Designated funds which are funds held for a particular purpose identified by the trustees but which can be reversed. Details of each material fund are disclosed in Note 11. Any fund may be held in ways other than cash.

Income

These are included in the Statement of Financial Activities (SOFA) when the church becomes entitled to the resources, it is probable that the income will be received and the amount of income receivable can be reliably measured.

Job Retention Scheme government grant income

For JRS grant income, the income is recognised in the period to which the underlying furloughed staff costs relate to.

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 obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation

The Trustees for Methodist Church Purposes are custodian trustees for the Church land and buildings and they hold the freehold title. As the Church is the beneficial owner of the Church land and buildings, they are included in the Church balance sheet. The Trustees have included the Church land and buildings at their carrying value at 1st September 2015, being the date of transition to SORP (FRS 102). This has been adopted as original cost in accordance with the provisions of the reporting standard, because reliable information is not available for the original cost of the Church land and buildings. The carrying value at transition was Nil.

Freehold land is not depreciated. Church buildings are not depreciated where their residual value is not expected to fall below their carrying value. Other assets are capitalised at cost, and depreciated at a rate calculated to write off their cost on a straight line basis over their expected useful economic life.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Creditors and provisions

Creditors and provisions are recognised where the church has a present obligation 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 recognised at their settlement amount.

Taxation

As a charity, Trinity United Reformed/Methodist Church is exempt from income and capital gains tax on its charitable activities.

2. Debtors and Prepayments

£	2020	2019
Debtors	1,467	0
Prepayments	15,000	15,024
HM Revenue & Customs	8,750	35,179
	25,217	50,203

3. Creditors

	2020	2019
	£	£
Trinity Overseas	3,379	557
Action for Children	68	188
Christian Aid	0	30
DEC	950	0
Rent in Advance	0	1,276
Audit	950	0
Redundancy costs	9,476	0
PAYE	866	243
	15,689	2,294

4. Fees for examination or audit of the accounts

	2020	2019
	£	£
	950	0

5.. Paid employees

	2020	2019
	£	£
Gross Wages, salaries, pensions and benefit in kind	44,065	41,592
Employer's pension contributions	249	0
Redundancy costs	9,476	0
Total	53,790	41,592

No employee was paid £60,000 or more during the year.

Redundancy costs are included when agreement is reached.

Average number of employees in the year were	4	4

6. Trustees Remuneration and Benefit

No trustee received any remuneration of benefits for their services as trustees.

A great deal of work is done for the Church by the Deacons as trustees on a purely voluntary basis. It would be difficult to quantify the cost of the work on a paid basis and so no estimate has been given.

7. Capital Commitments and Contingent Liabilities

	2020	2019
	£	£
At the 31st August capital commitments amounted to:	0	0
Contingent liabilities amounted to:	0	0

8. Tangible Fixed Assets

	2020	Restated 2019
	£	£
Land value/cost		
Value B/F as previously reported	3,750,000	-
Prior year adjustment Note 13	(3,750,000)	-
Deemed cost B/F as restated, and C/F	-	-

The land was professionally valued in 2017 at £3,750,000.

Buildings value/cost		
Insurance value B/F as previously stated	15,700,000	-
Prior year adjustment Note 13	(15,700,000)	-
Deemed cost B/F as restated, and C/F	-	-
Buildings depreciation		
Balance B/F as previously stated	15,700,000	-
Prior year adjustment Note 13	(15,700,000)	-
Balance B/F as restated, and C/F	-	-
Buildings net book value B/F as restated, and C/F	0	0

The buildings insurance value at 31st August 2020 was £16,250,00 (2019: 15,700,000).

9. Contributions to other causes

	Unrestricted	*Restricted*	*Total 2020*	*Unrestricted*	*Restricted*	*Total 2019*
	£	£	£	£	£	£
Paid and committed:						
Alzheimer's UK	1,000	-	1,000	1,000	-	1,000
Child Rescue Nepal	1,000	-	1,000	1,000	-	1,000
Christian Aid	-	3,385	3,385	-	30	30
CRUSE	1,000	-	1,000	1,000	-	1,000
Emmaus	-	-	-	1,000	-	1,000
Methodist Church	4,000	-	4,000	4,000	-	4,000

Trinity Overseas Project (Through Christian Aid)	-	2,272	2,272	-	6,253	6,253
Refugee Migrant Network	1,020	208	1,228	1,020	-	1,020
Ryelands MHA	-	-	-	400	-	400
St Raphael's Hospice	1,000	-	1,000	1,000	-	1,000
Sutton Mental Health	1,000	-	1,000	1,000	-	1,000
Sutton Nightwatch	1,000	550	1,550	-	-	-
Others under £1,000	553	3,382	3,935	531	2,487	3,018
Total	11,573	9,797	21,370	11,951	8,770	20,721

10. Investments

	2020 £	2019 £
COIF Charities Investment fund – Income units		
Market value B/F	3,506	3,331
Unrealised gains	113	175
Market value C/F	3,619	3,506

Trinity United Reformed/ Methodist Church
Notes to the Accounts
For the Year Ended 31st August 2020

11. Analysis of Restricted and Designated Fund Balances

Name	Opening balance 1 Sept 2019	Income	Expenditure	Transfers	Closing balance 31st August 2020	Purpose of fund
Restricted						
Special collections	-	9,797	9,797	-	-	For external organisations
Choir	381	137	389	-	129	Music and other choir items
Toddlers	334	195	32	-	497	Toddler Playgroup
	715	10,129	10,218	-	626	
Designated						
Building	1,765	334	-	-	2,099	One-off maintenance
Benevolence/Poor	526	12	22	1,000	1,516	Relief of the Poor
Totals	2,291	346	22	1,000	3,615	

Name	Opening balance 1 Sept 2018	Income	Expenditure	Transfers	Closing balance 31st August 2019	Purpose of fund
Restricted						
Special collections	-	8,770	8,770	-	-	For external organisations
Choir	2,236	430	2,285	-	381	Music and other choir items
Toddlers	554	275	495	-	334	Toddler Playgroup
	2,790	9,475	11,550	-	715	
Designated						
Building	10,977	2,642	-	-11,854	1,765	One-off maintenance
Benevolence/Poor	600	76	150	-	526	Relief of the Poor
Totals	11,577	2,718	150	-11,854	2,291	

12. Related Party Disclosures

The church received aggregate donations from trustees and their connected persons of £15,574 (2019 £13,211). Expenses were reimbursed to trustees which amounted to £1,143 (2019 £677)

13. Prior Year Adjustment

The prior year adjustment reflects the impact on the funds at 31 August 2019, of the correction of:

- Endowment Funds not previously included; and
- the carrying value of the Church land and buildings to that in use at transition to FRS 102 on 1st September 2015, rather than a later valuation or insurance value at set out in Note 8.

	SOFA funds	***Balance Sheet funds***
	£	£
Remove land 2017 valuation	-	(3,750,000)
Include land carrying value September 2015	-	-
Remove buildings insurance value 2019	-	(15,700,000)
Include buildings carrying value September 2015	-	-
Remove buildings depreciation 2019	-	15,700,000
Include Endowment Funds	3,506	3,506
Prior year adjustment	3,506	(3,746,494)
Affecting 2019 results	175	
Affecting 2018 and earlier results	3,331	
	3,506	
Funds as previously reported	124,644	3,874,644
Prior year adjustment	3,506	(3,746,494)
Funds as restated	128,150	128,150

14. Net Assets

	Investments	*Net current assets*	*2020 total*	*Investments*	*Net current assets*	*2019 total*
	£	£	£	£	£	£
Unrestricted funds	-	84,921	84,921	-	123,929	123,929
Restricted funds	-	626	626	-	715	715
Endowment funds	3,619	-	3,619	3,506	-	3,506
Total	3,619	85,547	89,166	3,506	124,644	128,150

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Trustees of Trinity Church Sutton

.....

Date 1st Feb 2021

Malcolm Booth

37 Sherwood Park Road

Sutton

Surrey SM1 2SG

Presentation to the Trustees for approval

I confirm that the Accounts have been presented to the Trustees of Trinity Church on 2/12/ 2020 and were approved.

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Date 1st February 2021.

Revd Dr David Dickinson

Chair of the meeting

Independent Examiner's Report to the Trustees of Trinity United Reformed/Methodist Church

I report to the charity trustees on my examination of the accounts of Trinity United Reformed/Methodist Church (the Church) for the year ended 31st August 2020.

Responsibilities and basis of report

The Deacons as Charity Trustees of the Church 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Church as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out
  in the Charities (Accounts and Report) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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

Miriam Hickson CTA FCA

Jacob, Cavenagh & Skeet

5 Robin Hood Lane

Sutton, Surrey SM1 2SW

Date: 02/02/2021