

Trinity Church Harrow (United Reformed and Methodist)

Charity Registration No. 1139238

Trustees Annual Report Year Ended 31 December 2021

The Trustees present their report and accounts for the year ended 31 December 2021

The Trustees of Trinity Church during the period 1 January to 31 December 2021 were as follows

Chair: The Revd David Varcoe

Mike Bishop

Marion Boyd

Brian Curry (Treasurer)

Pauline Curry

Odessa Hamilton

James Jordan

Dannette Smith (Secretary)

Margaret Spafford (until December 2021)

Ineke Varcoe

Charity Address: Trinity Church Harrow, Hindes Road, Harrow,
HA1 1RX

Bankers: Barclays Bank UK PLC, Harrow, Station Road
Branch
335 Station Road, Harrow, HA1 2AN

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill,
West Malling, ME19 4JQ

Independent Examiners: Summers Morgan, Sheraton House, Lower
Road, Chorleywood, WD3 5LH

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Structure Governance and Management

The Church is a registered charity, no. 1139238, with governing documents in accordance with Charity Commission scheme, and is administered and managed by a body of trustees consisting of:

- a) Ex officio Trustees, being the ministers of the LEP for the time being;
- b) Not less than 6 nor more than 12 Elected Trustees elected at the Annual Congregational Meeting; and
- c) Not more than 5 Co-opted Trustees appointed by the Trustees.

Trustees are recruited from the Church membership. Nominations are sought and elections held where necessary prior to appointment at the AGM of Church Members. Trustees are appointed for a period of three years in accordance with the Constitution, following which they may present themselves for re election.

Trustees meet regularly and minutes are kept of all meetings.

Trustees have continued to meet monthly by Zoom to ensure that the situation is carefully monitored and statutory obligations are met. The Finance Committee continues to regularly monitor the Budget in detail and identifies any significant issues, ensuring that Trustees are aware of these.

During the period of the Minister's Sabbatical from 1 April – 31 July, in addition to the regular Board meetings, a group of 4 Trustees met to ensure that all essential areas of activity were adequately covered.

In September It was agreed to formalise this arrangement and set up an Executive Group, consisting of the Minister, the Treasurer and Church Secretary and two other Trustees, membership of the latter to be reviewed annually if required. It will meet monthly and the Board, every two months with the Minutes of the Executive Group circulated to all Trustees.

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The Group will deal with administrative matters, avoid duplication of discussion and enable the Board to focus on strategic and policy issues. Decisions on matters relating to finance, employment and policy remain with the Board although the Group will be able to discuss and make recommendations on these. There already exists a procedure for Trustees to make urgent decisions between Board meetings by email.

Meetings of the Church Membership are normally held during the year to consider matters referred by Trustees and offer advice and guidance to the Board, but because of the Pandemic these have also been held by Zoom whenever possible.

No payments are made to Trustees or members of their immediate family or businesses connected to them for providing services to the Charity.

Trustees are aware of the Charity Commission's Guidance on Public Benefit. The Church provides facilities for public worship for its members and anyone who wishes to share these with us. It also provides Christian values and service by its members for the benefit of individuals through outreach in the local community.

Trustees regularly review all financial and other risks associated with the operation of the Church, satisfy themselves that procedures are in place to manage these and also, that appropriate policies and procedures are in place and updated as necessary.

Trustees are issued with a copy of Trinity Church's Governing Documents and can access the latest Annual Report and Accounts on the Charity Commission website. As well as the guidance for Trustees on the Charity Commission website, the Trustees are made aware of updates from the Charity Commission. Prior to becoming a Trustee, the Minister explains the responsibilities of the role of being a Trustee. Trustees can raise any issues regarding the role at the regular Church Board meetings.

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The Trustees agree the aims and objectives of the Charity and the staff make the day to day decisions in running the Charity in accordance with these.

Trinity Church is a part of both the United Reformed and Methodist Churches. The Church works within the confines of both of these wherever possible. Where this is not possible, Trinity will either chose one (via Trustee decision), or decide its own way forwards in keeping with Charity Commission guidelines. In regards to property, Trinity follows the requirements of the denomination who owns the property.

Church policies are reviewed annually.

Trinity Church seeks to partner with any like-minded charities in pursuance of its objectives. Any relationship will not formally impact the autonomy of Trinity Church.

Staffing

No additional staff have been appointed. Job descriptions for both Church employees were reviewed during the year, firstly for the Office post. It was agreed that the job title be changed to PA to the Minister to provide much needed admin support to him, having regard to the increasing amount of paperwork which all Churches are now having to deal with.

Trustees are very grateful for the work undertaken by Elaine Hamilton and Caretaker Alex Joseph during the year.

Objectives

The Constitution states that the Purpose of the Charity (Church) is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the participating churches.

The mission of Trinity Church is:

- to worship God;
- to support one another with prayer and pastoral care;
- to bring others to Christ by sharing our faith; and

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- to serve God in the world.

Activities

This past year has continued to be a challenging time for the Church with the need to function within the ever changing Covid 19 Regulations.

The Pandemic provided an opportunity for the Church to review its mission and reconsider whether its previous activities remain relevant to the proposed way forward.

Achievements and Performance

In the area of Worship

On the ministry side, several home groups continued to meet help our spiritual reflection and growth and continued to do so by Zoom during the year. The daily and weekly prayer ministries continued remotely with the establishment of a member secure page on the website for pastoral news, providing the foundation of prayer both for the world and the Church.

Weekly Services continued during the Minister's Sabbatical and grateful thanks are due to Pauline Curry, Anne Byfield and Valerie Williams who led services during this period

A united service with Union Church Totteridge took place at Easter by Zoom. At Christmas, a Christingle Service was held together with a Nativity play. The Service of Lessons and carols took place as part of the Midnight Communion service on 24 December.

Worship in the Sanctuary was able to resume in Worship at the beginning of September but will continue to be live streamed for those unable to attend for health or other reasons. The URC had advised that Churches should reopen no earlier than Pentecost with the

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Government's plan for easing Lockdown stated the intention to allow socialising without limits from 21 June. Trustees were however mindful of their responsibility for everyone's safety and reopening was delayed until the electrical work in the Sanctuary was completed. It was also decided to continuing holding one service on Sunday at 10.30 so all could worship together. The service would be followed from 12 – 1pm by a Discipleship Group open to anyone who is really committed to be a Disciple and this Group will provide mutual encouragement and support.

We thank all the many people in the life of Trinity for their input throughout a very difficult year, for without them, the richness and spiritual growth that we enjoy would not be possible. We are blessed with an amazing array of musicians, singers, preachers, worship leaders, and others who serve in so many different ways which helps to make Trinity the special place that it is.

In the area of Children and Young People

Due to the covid restrictions there was no Sunday or midweek children's ministry at the church during the year, but All Age services were included throughout the calendar to encourage our young people. Special services were held at Easter, Pentecost and Christmas, and the Regen workers came and led a service as well as a couple of Sunday Stream sessions. It is hoped that Sunday Streams will resume in 2022.

In the area of Pastoral Care

Face to face to face activities were restricted until the restrictions on social gathering were relaxed. Hospital visiting was not allowed for most of the year apart from exceptional circumstances. Opportunities for home communion very limited. A number of the small contact groups set up the previous year remained active and cards continued to be sent to those who were unwell or had been bereaved and in celebration of birthdays and new births.

Three Trustees were asked to look at how we could strengthen the systems already in place including telephone links, but concern

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remained that a number of people were not part of this system. They were also asked to look at the way forward for delivering pastoral care.

Regarding the Property

After careful planning major electrical work commenced in the Sanctuary on 5 April and was completed by September. The carpet on the dais was removed in order to put in the trunking for cabling and was subsequently replaced. All the lighting was replaced with more energy efficient LED lights to very good effect visually too, the sound system was upgraded and livestreaming facilities installed. Additional screens were added to make viewing easier for the Congregation. All improvements accord with current standards and Trustees are very grateful for the time and work put into the planning and supervision by the Minister and Church Treasurer.

Further works need to be taken forward over the subsequent year including improvements to the heating and cooling systems at Hindes Road, the windows in the Sanctuary, repairs to and possible replacement of the Church Boiler electrical work at the Welldon Centre and replacement of the Boundary Fencing at the Centre.

Lettings

Trustees agreed that an all day let was needed for the Main Hall to maximise its use, following a reduction in regular income during the Pandemic. The Pre School which had met at Trinity for a number of years, did not wish to extend their hours and the School closed in July. Discussions were commenced with an organisation wishing to use the Hall for an all day facility. The other long term lets, AA, the Welldon Activity Group and Little Learners did re commence but no further bookings were taken given a lack of administrative capacity at the Church, the position would subsequently be reviewed but no lets would commence until January 2022.

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In the area of Church events and Work with the Local Community

Again, opportunities to reach out to members of the local community have been severely restricted.

Christmas hampers were distributed again this year we are grateful to the local Tesco, who donated enough items to make up 40 attractive hampers, together with financial support from Waitrose. These were delivered both to Church members and other local residents, suggested by the Congregation.

In the area of Outreach

Together with other churches, we continued to support Harrow Street Pastors, both out on the streets during the time when the country was not in Lockdown and through prayer support. The Church also continued to support Regeneration's Christian Schools Work which was curtailed over the year. In addition, a number of our members lead in various charities, including those mentioned above, through serving on Trustee Boards and also as School Governors.

Trinity also continues to support and play its part in both the Methodist Circuit and the URC through its Local Area Group and Synod, as well as Churches Together in Central Harrow.

Union Church, Totteridge

The partnership between Trinity and Totteridge entered its third year in January. Worship continued online during the first part of the year with simultaneous Spanish translations for those requiring it. Services recommence on 3 October and monthly Saturday worship nights in September. These would in future alternate with Trinity.

Trustees continued to monitor the Church's budget and policies and a support group provides regular support for the Church's Mission Enabler Rony Padilla who remains an employee of Trinity. In addition, the Minister meets with him every Monday.

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The current grant from the URC Synod was due to run out at the end of 2021 and an application was made to the URC for funding for a further three years was agreed to cover the period from 1 January 2022 to the end of 2024 with a commitment from Trinity to continue the partnership with Union Church as at present. This was agreed and we are grateful for the financial support provided by the Synod.

Rony and his wife Karen are to be congratulated on the progress made with numbers attending continuing to increase. We thank all involved in supporting the Partnership.

In the area of Finances

There is a budget process that the Trustees approve and monitor throughout the year.

The responsibility for all the ministry areas, including the finances has remained with the Trustees, since the changes implemented during the covid-19 pandemic.

A reserve of £100k is held, which allows for expenditure to continue for several months whilst any alternative budget, and any other measures, are put in place if any of the major income streams was to underperform. In addition to these reserves the Charity had general reserves (unrestricted reserves less the book value of assets) of £207,341 and total free reserves of £307,341 (2020: £290,439).

Expenditure of any of the reserve will either be identified in the following year's budget, approved by the Trustees prior to the new year, or for some designated funds allocated by the Trustees throughout the year. It is not anticipated that any tangible fixed assets or investments need to be disposed of, for any fund to achieve its objectives.

A Finance Committee is in place to support the Trustees, and give advice as appropriate.

The Charity's income increased during the year, up from £206,899 in 2020 to £249,251 in the current year. Expenditure increased during the

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year, up from £201,868 in 2020 to £220,928 in the current year. At the end of the year, the Charity held funds totalling £416,914 split as £44,774 (Restricted), £61,443 (Designated) and £310,697 (including £100,000 Reserve is Unrestricted - General) (For 2020 the Total is £388,591 and the split, £50,649 (Restricted), £39,042 (Designated) and £298,900 (including £100,000 Reserve is Unrestricted - General)). In 2021 there were transfers within the Unrestricted of £34,500 to Project Vision Fund from the General Fund.

No grants were made to institutions during the year; however, several mainly local charities benefited from donations of no more than £500 per charity.

The Charity's main income continued to come from donations from individuals, hall lets and interest from investments. Although hall lets have recovered to approximately 80% of pre-pandemic levels, donations are still at approximately 50% compared to previous years. Interest from investments continues to hold up at previous amounts.

The Charity, from time to time, holds fundraising events, to raise funds either for specific church projects or to support other charities. However, in 2021 these were minimal as the church continues to review its mission post pandemic.

The Charity has invested funds in the Charity Official Investment Fund operated by CCLA who provide ethical and responsible investments for Charities. These funds are managed by URC North Thames Trust. The value of the funds at the end of 2021 is £3,076,853. The investments are expected to generate interest of at least £76k pa. This was exceeded in 2021 with interest of £80.8k.

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Risk

The charity does not foresee any high risk scenarios, and therefore there are no plans currently in place. If the risk is to income, the Reserve policy that is in place allows at least 6 months to review the situation and take appropriate actions. Risks associated with the Pandemic such as the impact of reduced income from lettings and financial contributions normally made at Church Services, were regularly reviewed by the Finance Committee and Trustees.

Plans for the Future:

The Trustees meet regularly to review the Charity's performance and to plan for the future. In November Trustees held an all day meeting to consider how to go forward and decide on the direction in which Trinity needed to go which would provide a structure to guide future decisions. They agreed that the Mission of the Church is to take forward the Word of God to the Community through a ministry which includes street cleaning and individual prayer and to be obedient to the will of God by the building of a balcony in the Sanctuary.

Discussions will continue to take forward Project Vision which is reviewing the needs of and improvements for the Sanctuary and the church buildings in general. This vision continues to be a focus for the Trustees as they look to grow the Charity both for the existing members, and all others within the community who wish to share the Christian Faith.

Conclusion

2021 saw further changes, but through it all we give thanks to God for the continued guidance over the life of His church. We thank all the members of Trinity who made such a contribution to the lives of so many throughout the year as they served our Lord, bringing such blessing and encouragement through challenging times. As always, we look forwards with confidence to the unfolding plans of God for His church.

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Approved by the Trustees on
on 2nd December 2022

and by the Church at the AGM
on 8th January 2023

Revd David Varcoe
Chair

Brian Curry
Treasurer

TRINITY CHURCH HARROW

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY CHURCH HARROW

I report to the trustees on my examination of the financial statements of Trinity Church Harrow (United Reformed and Methodist) for the year ended 31 December 2021.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Responsibilities and basis of report

As the trustees of the trust, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the financial statements of the trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Nicholas Corden, ACA
For and on behalf of Summers Morgan
Sheraton House
Lower Road
Chorleywood
Hertfordshire
WD3 5LH

Dated: 9th January 2023

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Statement of Financial Activities for the Year ended 31st December 2021

Total Funds 2020 £	Restated Unrestricted Funds £	Restricted Funds £		Refer to Note	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £
Income and endowments from:							
			Donations and legacies				
55,231	55,231		Offertory and donations	A1	50,685	50,685	
8,150	8,150		Legacies and Grants	A2, B1	1,800	1,800	
			Office	A3	10	10	
			Investments				
79,449	79,449		Investment Income	A4	80,866	80,866	
48,788	48,788		Hall Lets	A5	86,203	86,203	
			Charitable activities				
371		371	Appeals	B2	269		269
1,083	730	353	Praise	A6, B3	610	59	551
36	36		Pastoral	A7, B4			
12,865	373	12,492	Outreach	A8, B5			
602	602		Children, Youth & Family	A9	24	24	
			Project Vision	B6	1,270		1,270
			Church Organisations	B7			
324		324	Other Income				
			Other Income	AA1	27,515	27,515	
206,899	193,359	13,540	Total		249,251	247,161	2,090
Expenditure on:							
			Raising funds				
25	25		Offertory and donations	A10			
46,474	44,567	1,907	Hall Lets	A11, B8	51,375	49,828	1,546
			Charitable activities				
75,959	75,959		Denominational contributions	A12	56,750	56,750	
173		173	Appeals	B9	582		582
36,094	35,962	132	Praise	A13, B10	41,492	41,066	426
4,195	4,195		Pastoral	A15, B11	5,738	5,738	
18,416	9,836	8,580	Outreach	A16, B12	9,828	9,828	
20,174	20,174		Children, Youth & Family	A17	12,186	12,186	
			Project Vision	A14, B13	16,946	11,559	5,387
			Church Organisations	B14	24		24
357		357	Union Church Project	AA2	26,008	26,008	
201,868	190,719	11,149	Total		220,928	212,963	7,965
5,031	2,640	2,391	Net income/(expenditure)		28,323	34,198	(5,875)
Other recognised gains/losses:							
			Transfers between Funds				
5,031	2,640	2,391	Total				
5,031	2,640	2,391	Net Movement in Funds		28,323	34,198	(5,875)
383,560	335,302	48,258	Fund balances brought forward at 1st January		388,591	337,942	50,649
388,591	337,942	50,649	Fund balances carried forward at 31st December		416,914	372,140	44,774

The notes on pages 12 to 19 form part of these accounts

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Balance Sheet at 31st December 2021

	Refer to Note	2020 £	2021 £
Fixed Assets			
Tangible fixed assets	C1	18,133	91,374
<i>Total fixed assets</i>		<u>18,133</u>	<u>91,374</u>
Current Assets			
Debtors and prepayments	C2	34,255	29,312
Short term deposits	C3	241,959	241,988
Cash at bank and in hand	C4	99,465	66,536
<i>Total current assets</i>		<u>375,679</u>	<u>337,836</u>
Liabilities			
Creditors current falling due within one year	C5	5,221	12,296
Net Current Assets		<u>370,458</u>	<u>325,540</u>
Total Net Assets		<u>388,591</u>	<u>416,914</u>

The Funds of the Charity	At 1st January 2021	Incoming Resources	Resources Expended	Transfers	At 31st December 2021	Consisting of: Net current assets	Tangible fixed assets
	£	£	£	£	£	£	£
Unrestricted							
General Fund	111,759	194,903	(178,754)	(34,500)	93,407	90,784	2,623
Weldon Fund	87,141	52,259	(22,110)		117,290	114,811	2,479
Legacy Fund	30,396		(3,871)		26,525	630	25,895
Benevolence Fund	6,029				6,029	6,029	
Project Vision Fund	2,617		(8,228)	34,500	28,889	1,252	27,638
Reserve	100,000				100,000	100,000	
Total	<u>337,942</u>	<u>247,161</u>	<u>(212,963)</u>		<u>372,140</u>	<u>313,505</u>	<u>58,635</u>
Restricted							
Music Room Fund	6,686		(1,546)		5,139	0	5,139
Project Vision Fund	32,986	1,270	(5,387)		28,869	1,270	27,599
Appeals	2,523	269	(582)		2,210	2,210	
Overseas Mission Fund	5,884				5,884	5,884	
Flower Fund	1,342				1,342	1,342	
Christmas Day Lunch Fund	1,181	551	(426)		1,306	1,306	
Pastoral Week Fund	22				22	22	
Church Organisations	26		(24)		2	2	
Total	<u>50,649</u>	<u>2,090</u>	<u>(7,965)</u>		<u>44,774</u>	<u>12,036</u>	<u>32,738</u>
Total Charity Funds	<u>388,591</u>	<u>249,251</u>	<u>(220,928)</u>	<u>-</u>	<u>416,914</u>	<u>325,541</u>	<u>91,374</u>

The notes on pages 12 to 19 form part of these accounts

Approved by the Trustees on 8th January 2023, and signed on their behalf by:

Rev David Varcoe

TRINITY CHURCH HARROW (United Reformed & Methodist)

Notes to the accounts for the year ended 31st December 2021

NOTE 1 - Accounting Policy

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

Financial assets and liabilities

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Income

Donations are brought to account when received. Other income is brought to account in the year for which it is receivable.

Expenditure

Expenditure on goods & services is brought to account in the year in which the goods & services are received even if payment is made later.

For consistency with earlier years, insurance premiums are included when paid.

Grants authorised by Church meeting to be made out of income of a year are shown as expenditure of that year.

They were made to:

£500	Commitment for Life (URC)
£500	Harrow Street Pastors
£500	Harrow Food Bank
£500	St Luke's Hospice

Fixed Assets

Tangible fixed assets are included at cost less depreciation at the following percentages of cost per annum:

Assets below £500 are not included: written off in year of purchase.

Building refurbishments	10% straight line
Furniture & furnishings	20% or 10% straight line
Electrical and Electronic	33% or 20% straight line

Investments

URC Thames North Trust holds investments on behalf of Trinity Church, and in accordance with Schedule 2 Control Procedure are reported in the URC Thames North Trust accounts rather than in these accounts. Investment income is paid quarterly to the URC Trust and then transferred on to Trinity Church.

Value of investments (31st Dec)	2021	2020
Manse	£32,859	£28,948
Kirkfield House	£3,041,973	£2,679,919
Totals	<u>£3,076,853</u>	<u>£2,710,887</u>

Church organisations

The accounts of church organisations have been consolidated with the Church's accounts.

Organisations included are Badminton Club and Jumbles

NOTE 2 - Disclosures

Salaries and associated costs

	2021	2020
Wages and salaries:	£68,432	£74,412
Furlough – credit		-£34,477
Redundancy pay		£2,055
Social security costs (employer NIC):	£353	£3,184
Less reimbursements	-£27,515	
Other employee benefits:		
Pension scheme contributions (employer)	£2,053	£2,100
Contractor		£2,634
Totals	<u>£43,324</u>	<u>£49,908</u>

The average number of full time equivalent employees was 3.0 (2020: 3.5) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Church temporarily seconded staff to Union Church Totteridge who reimburse salary costs (as shown above)

The Trust considers its key management personnel comprise the Trustees and Support Worker - Office. The total employment remuneration including employer pension contributions of the key management personnel were £21,474 (2020: £26,346). No employee remuneration was in excess of £60,000 (2020: none)

Retirement benefit Schemes

The church is an employer participating in a defined contribution pension scheme known as the Flexible Retirement Plan. This scheme is administered by TPT Retirement Solutions

Trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been reimbursed

Transactions with related parties that do not require disclosure

Donations received from Trustees and related parties, without conditions, have a total aggregated amount of £6,734 (2020: £9,451)

TRINITY CHURCH HARROW (United Reformed & Methodist)
Notes to the accounts continued for the year ended 31st December 2021

NOTE 3 - Note on the Funds

a) Unrestricted funds

The General Fund, Welldon Fund, Legacy Fund, Benevolence Fund and Project Vision Fund are all unrestricted funds, i.e. are available for the Church's general purposes.

The Welldon Fund contains money received from the letting of the Welldon Centre premises. After heating and lighting and other expenses relating to the premises, it is to be used to meet the cost of repairs and maintenance of the buildings. Any surplus can be assigned to repairs and maintenance of Hindes Road buildings.

Designated funds:

The Legacy Fund is accounted for separately because it is intended to use it to provide tangible memorials to the donors.

The Benevolence Fund is to support church members, and those in the local community, in times of hardship

Project Vision Fund: This fund is for the Sanctuary upgrade project, and any associated works in the Halls etc.
Prior to the Fund being set up in 2018, there was an initial payment of £1,200 to the architect for preliminary designs

The Reserve is intended to provide a contingency period if income significantly falls. This would include staff salaries and/or redundancy payments

b) Restricted Funds

The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds. These are:

Project Vision Fund: This fund is for the Sanctuary upgrade project, and any associated works in the Halls etc. This fund, as distinct from the Designated fund of same name, is for donations given specifically for this upgrade project

Appeals: This fund is to ensure that all money collected for other charities is identified and sent to the nominated charities. Each appeal is detailed in advance of requesting donations. The money donated is sent, with covering letter, to the relevant charity and, if appropriate, requesting it is for one of their specific appeals.

Overseas Mission Fund: This fund was set up when members of Trinity Church agreed to support activities in Tanzania by making visits to that country. The fund now is to support those who visit overseas countries for mission purposes, and other expenditure linked to those involved.

Flower Fund: This is the money donated for the purpose of providing flowers in the church on many Sundays throughout the year, and at other occasions when appropriate. The fund not only purchases the flowers, but also associated items such as vases to display them in, and wrapping paper to distribute them to church members after the services.

Music Room Fund: This the money from a Legacy and a URC Grant to build a room within the upstairs area of the Halls complex, and fit it out with equipment.

Christmas Day Lunch Fund: This is money received from donors, both Church members and others within the community to enable the Church to provide a Christmas Day Lunch to those who would otherwise be alone.

Pastoral Week Fund: This is money given in memory of a Church member to ensure that the Pastoral Week activities (held in October) continue for the immediate future.

Church Organisations: Over the years there have been several organisations that have 'managed, their own finances; reporting to the church on an annual basis. At the present time, only the Jumbles remain in this category. Jumbles pay fees to Trinity Church; retaining a small float to fund weekly refreshments.

Other Property held by Trustees:

The church buildings in Hindes Road, Harrow and the manse at 55 Warrington Road, Harrow are held by the URC Thames North Trust for the benefit of Trinity Church.

The freehold of Kirkfield House, Station Road Harrow was held by the URC Thames North Trust. The freehold was sold in July 2015 and proceeds put into COIF Investment Fund units (See Unrestricted funds above)

The Welldon Centre buildings are held by the Trustees for Methodist Church Purposes, with the rents from lettings paid into the Welldon Fund (see above).

NOTE 4 - Financial Commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows;

Within one year	£1,776.00
Within two and three years	£3,552.00
Total	<u>£5,328.00</u>

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2021

2020	A	Unrestricted Funds		2021					
Total Funds £		Income and endowments from:		Total Funds £	General Fund £	Weldon Fund £	Legacy Fund £	Benevolence Fund £	Project Vision Fund £
	A1	Offertory and donations							
3,821		Free-will offering – Envelopes		3,199	3,199				
33,936		Free-will offering – Standing Orders		35,045	35,045				
3,160		Free-will offering – Loose money		1,624	1,624				
9,648		Gift Aid – Free-will Offering		9,181	9,181				
3,790		Donations		1,322	1,322				
876		Gift Aid – Donations		314	314				
55,231				50,685	50,685				
	A2	Legacies and Grants							
5,650		Legacies							
		Benevolence							
2,500		Grants		1,800		1,800			
8,150				1,800		1,800			
	A3	Office							
		Donations – for use of photocopier		10	10				
				10	10				
	A4	Bank Interest & Other Investment Income							
634		Interest – Bank accounts		29	29				
863		Investment Income (Manse Fund)		885	885				
77,952		Investment Income (Station Road)		79,952	79,952				
79,449				80,866	80,866				
	A5	Hall Lets							
20,181		Hindes Road		35,534	35,534				
28,421		Weldon Centre		50,459		50,459			
186		Donations – for use of Halls		210	210				
48,788				86,203	35,744	50,459			
	A6	Praise							
56		Hospitality (inc Beverages)							
69		Subscription Books		59	59				
605		Weddings							
730				59	59				
	A7	Pastoral							
20		Gifts							
16		Cards							
36									
	A8	Outreach							
268		Saturday Coffee Mornings							
105		Donations to Wider Work of the Church							
		Social Events							
373									
	A9	Children, Youth & Family							
320		Sunday Streams							
282		Jumbles		24	24				
		Messy Church							
602		Donations – Trips etc.		24	24				
	AA1	Other Income							
		Pastor Salary Reimbursement			27,515				
				27,515	27,515				
193,359		Total		247,161	194,903	52,259			

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2021

2020	A	Unrestricted Funds Continued		2021						
Total Funds		Expenditure on:		Total Funds	General Fund	Welldon Fund	Legacy Fund	Benevolence Fund	Project Vision Fund	Reserve Fund
£				£	£	£	£	£	£	£
	A10	Offertery and donations								
25		Free-will offering/ Gift Aid Envelopes								
25		Presentations								
	A11	Hall Lets								
3,239		Support Worker – Premises (salary: 45%) - see A18 below		10,013	10,013					
4,691		Church Manager (salary: 50%) - see A18 below								
1,541		PA to Minister (salary: 10%) - see A18 below		624	624					
2,700		Cleaners (salary: 100%) - see A18 below								
1,317		Premises Manager (salary: 50%) - see A18 below								
29,467		Contractor (salary: 50%) - see A18 below								
1,613		Property – operating & maintenance - see A19 below		37,487	15,377	22,110				
44,567		Share of governance cost (50%) - see A20 below		1,704	1,704					
	A12	Denominational contributions		49,828	27,719	22,110				
64,580		United Reformed Church		45,204	45,204					
1,366		United Reformed Church – Allowances & NIC		1,366	1,366					
10,013		Harrow & Hillingdon Methodist Circuit		10,180	10,180					
75,959		Churches Together (CTCH)		56,750	56,750					
	A13	Praise								
5,038		Support Worker – Office (salary: 70%) - see A18 below		11,436	11,436					
2,879		Support Worker – Premises (salary: 40%) - see A18 below		8,901	8,901					
8,159		Worship Pastor (100% salary) – see A18 below								
2,346		Church Manager (salary: 25%) - see A18 below								
1,350		PA to Minister (salary: 70%) - see A18 below		4,369	4,369					
659		Premises Manager (salary: 25%) - see A18 below								
13,137		Contractor (salary: 25%) - see A18 below								
116		Property – operating & maintenance - see A19 below		13,720	13,180		540			
152		Service Items		233	233					
5		Hospitality & Conferences		392	392					
59		Ministry Travel & Expenses								
65		Subscription Books		122	122					
850		Visiting Ministry		820	820					
342		Organ & Pianos		75	75					
806		Weddings								
35,962		Benevolence		852	852					
		Equipment		40,919	40,379		540			
		Training								
		Share of governance cost (25%) - see A20 below								
	A14	Project Vision								
		Expenditure		2,971			137		2,833	
		Depreciation		8,588			3,194		5,394	
				11,559			3,331		8,228	

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2021

2020 Total Funds £	A	Unrestricted Funds Continued		2021					
				Total Funds £	General Fund £	Welldon Fund £	Legacy Fund £	Benevolence Fund £	Project Vision Fund £
			Expenditure on:						
	A15	Pastoral							
720			Support Worker – Office (salary: 10%) - see A18 below	1,634	1,634				
360			Support Worker – Premises (salary: 5%) - see A18 below	1,113	1,113				
469			Church Manager (salary: 5%) - see A18 below						
			PA to Minister (salary: 10%) - see A18 below	624	624				
270			Premises Manager (salary: 5%) - see A18 below						
132			Contractor (salary: 5%) - see A18 below						
2,079			Property – operating & maintenance - see A19 below	2,197	2,197				
5			Bereavement Group						
			Gifts						
161			Share of governance cost (5%) - see A20 below	170	170				
4,195				5,738	5,738				
	A16	Outreach							
720			Support Worker – Office (salary: 10%) - see A18 below	1,634	1,634				
360			Support Worker – Premises (salary: 5%) - see A18 below	1,113	1,113				
938			Church Manager (salary: 10%) - see A18 below						
			PA to Minister (salary: 5%) - see A18 below	312	312				
540			Premises Manager (salary: 10%) - see A18 below						
263			Contractor (salary: 10%) - see A18 below						
4,157			Property – operating & maintenance - see A18 below	4,393	4,393				
2,500			Grants for the Wider Work of the Church	2,000	2,000				
35			Subscriptions	35	35				
			Social Events						
323			Share of governance cost (10%) - see A20 below	341	341				
9,836				9,828	9,828				
	A17	Children, Youth & Family							
720			Support Worker – Office (salary: 10%) - see A18 below	1,634	1,634				
360			Support Worker – Premises (salary: 5%) - see A18 below	1,113	1,113				
7,479			Children, Youth & Family Co-ordinator (100% salary) – see A18 below						
919			Children & Youth Assistant Leaders (salary: 100%) - see A18 below						
938			Church Manager (salary: 10%) - see A18 below						
			PA to Minister (salary: 5%) - see A18 below	312	312				
540			Premises Manager (salary: 10%) - see A18 below						
263			Contractor (salary: 10%) - see A18 below						
8,315			Property – operating & maintenance - see A19 below	8,787	8,787				
			Youth Trips (inc Soul Survivor)						
23			Sunday Streams (inc Quench, Pebbles & Youth Club)						
295			Messy Church						
			Admin						
			Equipment						
			Training						
323			Share of governance cost (10%) - see A20 below	341	341				
20,174				12,186	12,186				
	AA2	Union Church Project							
			Worship Pastor (100% salary) – see A18 below	26,008	26,008				
				26,008	26,008				
190,719		Total		212,816	178,607	22,110	3,871		8,228
2,640		Net income/(expenditure)		34,345	16,295	30,149	(3,871)		(8,228)
		Transfers			(34,500)				34,500

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2021

2020 Total Funds £	A	Unrestricted Funds Continued	Expenditure on:		Total Funds £	General Fund £	Welldon Fund £	2021				Project Vision Fund £	Reserve Fund £
								Legacy Fund £	Benevolence Fund £				
7,197	A18	Salaries		Support Worker – Office	16,336	16,336							
7,197				Support Worker – Premises	22,252	22,252							
5,400				Premises Manager									
9,382				Church Manager									
				PA to Minister	6,242	6,242							
8,159				Worship Pastor	26,008	26,008							
7,479				Children, Youth & Family Co-ordinator									
919				Children & Youth Assistant Leaders									
1,541				Cleaners									
2,634				Contractor									
47,274					70,838	70,838							
	A19	Property and IT & Media		Property and IT & Media expenditure is allocated as follows:									
				General Fund:									
					35% Hall Lets								
					30% Praise								
					5% Pastoral								
					10% Outreach								
					20% Children, Youth & Family								
					100% Hall Lets								
					100% Praise								
					100% Project Vision								
				Welldon Fund									
				Legacy Fund									
				Project Vision Fund									
				Church and halls:									
5,511				Insurance	5,675	4,483	1,192						
18,325				Utilities	25,878	12,727	13,151						
				Maintenance Projects	3,240		3,240						
996				Routine maintenance	7,761	7,386	375						
6,592				Statutory & Contracts	6,222	3,714	2,508						
1,220				Consumables	1,028	1,028							
3,083				Cleaning									
213				Equipment	589	536	53						
32				Garden	110	110							
5,721				Depreciation	4,548	2,418	1,591		540				
				Manse:									
3,405				Council Tax, Water & Telephone	3,520	3,520							
531				Insurance	538	538							
3,766				Maintenance Projects	850	850							
				Routine maintenance									
412				Statutory									
304				Equipment									
				Office									
1,724				Communications (inc Tel & B/band)	1,765	1,765							
1,902				Software & Subscriptions/Licences	2,022	2,022							
2,092				Equipment	1,802	1,802							
1,013				Photocopier	786	786							
313				Consumables	249	249							
57,155					66,584	43,935	22,110		540				
	A20	Governance		Governance expenditure is allocated as follows:									
				General Fund:									
					50% Hall Lets								
					25% Praise								
					5% Pastoral								
					10% Outreach								
					10% Children, Youth & Family								
1,608				Admin – Salaries	1,557	1,557							
195				Bank Charges	251	251							
1,200				Independent Examination Fees	1,600	1,600							
222				Training (Finance, Property & IT&M)									
3,225					3,408	3,408							

Notes to the accounts continued for the year ended 31st December 2021

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TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2021

C Notes on the Balance Sheet

C1 Tangible Fixed Assets

	General Fund £	Welldon Fund £	Legacy Fund £	Project Vision Fund (Res) £	Project Vision Fund (Des) £	Music Room Fund £	Total £
Cost							
At 1st January 2021	19,445	14,448	7,298			15,199	56,390
Additions in the year							
Purchases							
Laptop – ASUS Vivobook	650						650
Sanctuary Lighting & Electrical rewire				32,986	33,032		66,018
Dais Carpet			5,336				5,336
Livestreaming system			21,306				21,306
Total additions	650		26,642	32,986	33,032		93,310
Less Assets fully depreciated in the year	-1,430					-3,866	-5,296
At 31st December 2021	18,664	14,448	33,940	32,986	33,032	11,334	144,404
Depreciation and Impairment							
At 1st January 2021	13,623	10,378	4,311			4,648	
Depreciation charged in the year	2,418	1,591	3,734	5,387	5,394	1,546	20,070
At 31st December 2021	16,041	11,969	8,045	5,387	5,394	6,195	53,031
Net book value							
At 31st December 2021	2,623	2,479	25,895	27,599	27,638	5,139	91,374
At 31st December 2020	4,391	4,070	2,987			6,685	18,133

		2021 £	2020 £
C2 Debtors and prepayments			
Gift Aid recoverable		2,550	2,059
Investment Income		20,862	20,566
Other		5,900	11,629
		<u>29,312</u>	<u>34,255</u>
C3 Short term deposits			
COIF Deposit Account		241,988	241,959
		<u>241,988</u>	<u>241,959</u>
C4 Cash at bank and in hand			
Santander Current Account		215	215
CAF Current Account		64,460	98,150
Barclays Current Account		1,861	1,075
Petty Cash			1
Held by church organisations			24
		<u>66,536</u>	<u>99,465</u>
C5 Creditors and accruals			
Creditors		10,573	5,221
Appeals unpaid at end of year		123	
Accruals		1,600	
		<u>12,296</u>	<u>5,221</u>