

Trinity Church Harrow (United Reformed and Methodist)

Charity Registration No. 1139238

Trustees Annual Report Year Ended 31 December 2022

The Trustees present their report and accounts for the year ended 31 December 2022

The Trustees of Trinity Church during the period 1 January to 31 December 2022 were as follows

Chair: The Revd David Varcoe

Mike Bishop

Marion Boyd

Brian Curry (Treasurer)

Pauline Curry

Odessa Hamilton

James Jordan

Dannette Smith (Church Secretary)

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 meet bi 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.

The Executive Group, consisting of the Minister, the Treasurer and Church Secretary and two other Trustees meets monthly, with the Minutes of the Executive Group circulated to all Trustees.

The Group deal with administrative matters and enables the Board to focus more on strategic and policy issues. Decisions on matters relating to finance, employment and policy remain with the Board but the Group is able to discuss and make recommendations on these. There already exists a procedure for Trustees to make urgent decisions between Board meetings by email. These decisions are recorded in the minutes of the next Board meeting.

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Meetings of the Church Membership are held during the year to consider matters referred by Trustees and offer advice and guidance to the Board.

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 annually review appropriate policies and procedures updating these 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 meeting.

Upon reappointment Trustees are asked to sign a Declaration to confirm that they understand their responsibilities and are not disqualified from acting as a Trustee. They also sign a Code of Conduct for the Trustees of Trinity Church.

A Conflict of Interest Policy is in place. Declarations of Interest are recorded in the Minutes and in the Register of Interests.

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.

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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.

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

Jeff Samuels was appointed to the newly created post of Worship Pastor in October, initially on a part time basis. The Board also agreed to create a full time post of Children & Family Pastor as there was only very limited provision for children and families. It was felt that a part time appointment would only maintain the system rather than grow it. Peter Bloxham was appointed to join Trinity on 1 January 2023, on a part time basis, until he finishes his academic study.

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
- to serve God in the world.

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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

Live streaming of the weekly 10 30 worship service which had been introduced during the Pandemic has been continued for those unable to attend in person. It was decided from November, to also hold an afternoon service at 2pm, which would be more traditional and consistent in style, with the morning service continuing to be a teaching service followed by a Discipleship course from 12 -1pm which is open to anyone who is really committed to be a Disciple and this Group will provide mutual encouragement and support. Sadly, due to low attendance and the amount of additional work involved it was subsequently decided not to continue to hold this service.

On the ministry side, several home groups continued to meet either in person or by Zoom to help our spiritual reflection. The daily and weekly prayer ministries continued remotely with the member secure page on the website for pastoral news, providing the foundation of prayer both for the world and the Church.

Weekly prayer meetings are held in the Chapel on Tuesday evenings and staff lead daily prayers from 9.30 – 10am in the Chapel where anyone who wants to join is welcome. Online bible studies were regularly attended by a small group of people and the Trustees continued to hold a weekly Bible Study by Zoom.

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A Christmas Concert led by the Worship Pastor was well attended. At Christmas, a Christingle Service was held and the service of Lessons and carols took place as part of the Midnight Communion Service on 24 December.

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

Children's ministry at the church during the year was restricted, in the absence of a Children and Family Pastor. Monthly all Age services were included throughout the calendar to encourage our young people and material was made available on a weekly basis at the rear of the church for the other weeks. We are grateful to Regeneration who continued to provide occasional support through leading Sunday Streams and an All-Age service.

Progress was made in finding a new Children and Family Pastor in the later part of the year and it was a joy to welcome Pete to an interview and then to an "assessed" Sunday Streams session in November. We were delighted to appoint him as Trinity's new Children and Family Pastor and look forward to resuming weekly Sunday ministry in 2023.

In the area of Pastoral Care

Restrictions on Hospital visiting were gradually relaxed as were any restrictions on Home visiting and arrangements for Home Communion continue. A number of the small contact groups set up the previous year remained active and cards continued to be sent to those who were

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unwell or had been bereaved and in celebration of birthdays and new births.

A small group of Trustees looked at the way forward for delivering pastoral care. Initial discussions by the Board concluded that Home groups and pastoral care are two different aspects. Groups could either be set up as relational to provide support or with a more structural approach incorporating regular bible study, which can often lead to discussion of other issues. Arrangements need to take account of those who are housebound and/or have no IT access.

Regarding the Property

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.

Major improvements to the Sanctuary were completed in the previous year but further works need to be taken forward 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 which is subject to planning permission. (Planning permission will not be granted, so only 1 metre, rather than 2 metre high fence can be erected.) In considering these developments, Trinity is encouraged to take into account, environmental issues and reducing its carbon footprint as much as possible.

Shrubs and trees were removed from the garden in front of the Church, the area cleared and landscaped with grass, Light bollards were replaced with new lights affixed to the Church Building. This work was done partly for security reasons and also provides a more attractive view of the Church.

Renovation work continues at the Welldon Centre.

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Lettings

Further the Trustees decision that an all day let was needed for the Main Hall to maximise its use and maximise income, agreement was reached with an organisation wishing to use the Hall for a Pre School term time from 7.30am – 4.30pm. This is due to start in January 2023 following completion of the necessary procedures and approvals from the relevant statutory agencies.

Other long term lets, including AA, the Welldon Activity Group and Little Learners continued to meet. Thanks are due to Richard and Jenny Fischer for their valuable assistance with the administration of lettings.

Church Membership

A new system for Church membership was agreed. Attendance at worship whether in person or online, was felt to be important if membership is taken seriously, but it was acknowledged that people who are committed to Trinity as far as possible, but unable to attend services in person for valid reasons, can still be members. The new category of 'Friends of Trinity' can receive information about Trinity and their 'status' can be reviewed if circumstances change.

Only Church members under the new Scheme will be entitled to vote at the AGM.

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

Opportunities to reach out to members of the local community had severely restricted during the previous two years.

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

Also in December a small team took part in what will be a monthly Saturday morning session of litter picking in the area around Trinity. The

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purpose of this is not only to beautify the area, but also provide an opportunity to speak with passers by, a number of whom live nearby.

In the area of Outreach

Together with other churches, we continued to support Harrow Street Pastors, both out on the streets and through prayer support. The Church also continued to support Regeneration's Christian Schools Work through providing Office space for one of their workers and an annual grant. In addition, a number of our members lead in various charities, including those mentioned above, through serving on Trustee Boards as School Governors and through voluntary activity in Harrow.

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 fourth year in January. The Church holds a weekly Sunday Service Services and monthly Saturday worship nights which it was intended should 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.

The grant from the URC Synod was renewed for a further 3 years from 1 January 2022 with a commitment from Trinity to continue the partnership with Union Church as at present. We are grateful for the financial support provided by the Synod which has enabled this Church to go forward and thrive.

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.

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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 remains with the Trustees.

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 £284,746 and total free reserves of £384,746 (2021: £372,139).

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 £249,251 in 2021 to £255,768 in the current year. Expenditure also increased during the year, up from £220,929 in 2021 to £249,538 in the current year. At the end of the year, the Charity held funds totalling £423,144 split as £38,398(Restricted), £46,349 (Designated) and £338,397 (including £100,000 Reserve is Unrestricted - General) (For 2021 the Total is £416,913 and the split, £44,774 (Restricted), £61,443 (Designated) and £310,696 (including £100,000 Reserve is Unrestricted - General)).

In 2022 there were no transfers (In 2021 there was a transfer 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.

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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. During 2022 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 2022 is £2,693,024. The investments were expected to generate interest of £80.5k. This was exceeded in 2022 with interest of £81.4k.

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 impact of reduced income for any reason would be 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 2021 they had 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. In February this Vision was presented to Church Meetings both face to

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face and by Zoom to enable members of the Congregation to ask questions and give feedback.

Discussions will continue to take forward Project Vision which is reviewing the needs of and further 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. As Church activities expand, there will be a need for more volunteers from the Congregation to come forward to support them.

Conclusion

2022 saw further changes, but the blessing of a return to a more normal level of activity following the Pandemic, 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.

Approved by the Trustees
on.....8/1/24.....



Revd David Varcoe
Chair

and by the Church at the AGM
on8.1.24.....



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 2022.

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 (the 2011 Act).

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

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Nicholas Corden ACA, Summers Morgan

First Floor, Sheraton House
Lower Road
Chorleywood
Hertfordshire
WD3 5LH



Dated:

12th January 2024

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Statement of Financial Activities for the Year ended 31st December 2022

Total Funds 2021 £	Restated Unrestricted Funds £	Restricted Funds £		Refer to Note	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £
Income and endowments from:							
			Donations and legacies				
50,685	50,685		Offertory and donations	A1	52,540	52,540	
1,800	1,800		Legacies and Grants	A2, B1	657	657	
10	10		Office	A3	7	7	
			Investments				
80,866	80,866		Interest	A4	84,396	84,396	
86,203	86,203		Hall Lets	A5	87,630	87,630	
			Charitable activities				
269		269	Appeals	B2	169		169
610	59	551	Praise	A6, B3	1,385	1,385	
			Pastoral	A7, B4			
			Outreach	A8, B5			
24	24		Children, Youth & Family	A9			
1,270		1,270	Project Vision	B6			
			Church Organisations	B7			
			Other Income				
27,515	27,515		Other Income	AA1	28,984	28,984	
249,251	247,161	2,090	Total		255,768	255,599	169
Expenditure on:							
			Raising funds				
51,375	49,829	1,546	Offertory and donations	A10			
			Hall Lets	A11, B8	60,631	58,955	1,676
			Charitable activities				
56,750	56,750		Denominational contributions	A12	61,558	61,558	
582		582	Appeals	B9	42		42
41,492	41,066	426	Praise	A13, B10	51,504	51,122	382
5,738	5,738		Pastoral	A15, B11	6,427	6,427	
9,828	9,828		Outreach	A16, B12	9,933	9,933	
12,186	12,186		Children, Youth & Family	A17	13,222	13,222	
	11,559	5,387	Project Vision	A14, B13	19,235	14,789	4,446
24		24	Church Organisations	B14			
26,008	26,008		Support Union Church Totteridge	AA2	26,987	26,987	
220,929	212,964	7,965	Total		249,538	242,993	6,545
28,322	34,197	(5,875)	Net income/(expenditure)		6,230	12,606	(6,376)
Other recognised gains/losses:							
			Transfers between Funds				
Total							
28,322	34,197	(5,875)	Net Movement in Funds		6,230	12,606	(6,376)
388,591	337,942	50,649	Fund balances brought forward at 1st January		416,913	372,139	44,774
416,913	372,139	44,774	Fund balances carried forward at 31st December		423,144	384,746	38,398

The notes on pages 15 to 23 form part of these accounts

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Balance Sheet at 31st December 2022


	Refer to Note	2021 £	2022 £
Fixed Assets			
Tangible fixed assets	C1	91,374	70,416
Total fixed assets		<u>91,374</u>	<u>70,416</u>
Current Assets			
Debtors and prepayments	C2	29,312	33,275
Short term deposits	C3	241,988	244,349
Cash at bank and in hand	C4	86,536	87,246
Total current assets		<u>337,836</u>	<u>364,871</u>
Liabilities			
Creditors current falling due within one year	C5	12,296	12,143
Net Current Assets		<u>325,539</u>	<u>352,728</u>
Total Net Assets		<u>416,913</u>	<u>423,143</u>

The Funds of the Charity

	At 1st January 2022	Incoming Resources	Resources Expended	Transfers	At 31st December 2022	Consisting of: Net current assets	Tangible fixed assets
	£	£		£	£	£	£
Unrestricted							
General Fund	93,406	203,561	(200,976)		95,991	95,991	
Welldon Fund	117,290	51,381	(28,265)		142,406	142,406	
Legacy Fund	26,525		(9,178)		17,347	17,347	
Benevolence Fund	6,029	657	(657)		6,029	6,029	
Project Vision Fund	28,889		(5,917)		22,972	22,972	
Reserve	100,000				100,000	100,000	
Total	<u>372,139</u>	<u>255,599</u>	<u>(242,993)</u>		<u>384,746</u>	<u>384,746</u>	
Restricted							
Music Room Fund	5,139		(1,676)		3,463	3,463	
Project Vision Fund	28,869		(4,446)		24,423	24,423	
Appeals	2,210	169	(42)		2,338	2,338	
Overseas Mission Fund	5,884				5,884	5,884	
Flower Fund	1,342				1,342	1,342	
Christmas Day Lunch Fund	1,306		(382)		924	924	
Pastoral Week Fund	22				22	22	
Church Organisations	2				2	2	
Total	<u>44,774</u>	<u>169</u>	<u>(6,545)</u>		<u>38,398</u>	<u>38,398</u>	
Total Charity Funds	<u>416,913</u>	<u>255,768</u>	<u>(249,538)</u>		<u>423,144</u>	<u>423,144</u>	

The notes on pages 15 to 23 form part of these accounts

Approved by the Trustees on 8/1/24 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 2022

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	re:generation
£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

Value of investments (31st Dec)	2022	2021
Manse	£28,779	£32,859
Kirkfield House	£2,664,245	£3,041,973
Totals	<u>£2,693,024</u>	<u>£3,074,832</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

	2022	2021
Wages and salaries:	£74,368	£68,432
Social security costs (employer NIC):	£1,537	£353
Less reimbursements	<u>-£28,984</u>	<u>-£27,515</u>
Pension scheme contributions (employer)	£2,231	£2,053
Totals	<u>£49,152</u>	<u>£43,324</u>

The average number of full time equivalent employees was 3.1 (2021: 3.0) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Trust considers its key management personnel comprise the Trustees, PA to Minister, Support Worker – Premises and Worship Pastor. The total employment benefits including employer pension contributions of the key management personnel were £49,152 (2021: £43,324). No employees had employee benefits in excess of £60,000 (2021: 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 their charity or a related entity.

No trustee expenses have been incurred

Transactions with related parties that do not require disclosure

Donations received from Trustees and related parties, without conditions, have a total aggregated amount of £10,271 (2021: £6,734)

TRINITY CHURCH HARROW (United Reformed & Methodist)

Notes to the accounts continued for the year ended 31st December 2022

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 or Hamper 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	£1,392
Within two and three years	£2,784
Total	<u>£4,176</u>

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2022

2021	A	Unrestricted Funds	2022						
Total			Total	General	Weldon	Legacy	Benevolence	Project Vision	Reserve
Funds		Income and endowments from:	Funds	Fund	Fund	Fund	Fund	Fund	Fund
£			£	£	£	£	£	£	£
	A1	Offertery and donations							
3,199		Free-will offering – Envelopes	3,194	3,194					
35,045		Free-will offering – Standing Orders	34,248	34,248					
1,624		Free-will offering – Loose money	3,584	3,584					
9,181		Gift Aid – Free-will Offering	9,606	9,606					
1,322		Donations	1,585	1,585					
314		Gift Aid – Donations	324	324					
50,685			52,540	52,540					
	A2	Legacies and Grants							
		Legacies							
1,800		Benevolence	657				657		
1,800		Grants	657				657		
	A3	Office							
10		Donations – for use of photocopier	7	7					
10			7	7					
	A4	Bank Interest & Other Investment Income							
29		Interest – Bank accounts	2,430	2,430					
885		Investment Income (Manse Fund)	892	892					
79,952		Investment Income (Station Road)	81,074	81,074					
80,866			84,396	84,396					
	A5	Hall Lets							
35,534		Hindes Road	35,926	35,926					
50,459		Weldon Centre	51,381		51,381				
210		Donations – for use of Halls	323	323					
86,203			87,630	36,249	51,381				
	A6	Praise							
59		Hospitality (inc Beverages)	59	59					
		Subscription Books							
		Baptism Certificates							
		Weddings	1,326	1,326					
59			1,385	1,385					
	A7	Pastoral							
		Gifts							
		Cards							
	A8	Outreach							
		Saturday Coffee Mornings							
		Donations to Wider Work of the Church							
		Social Events							
	A9	Children, Youth & Family							
24		Sunday Streams							
		Jumbles							
24		Messy Church							
	AA1	Other Income							
27,515		Pastor Salary Reimbursement	28,984	28,984					
27,515			28,984	28,984					
247,161		Total	255,599	203,561	51,381		657		

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2022

2021 Total Funds £	A	Unrestricted Funds Continued	2022					
			Total Funds £	General Fund £	Welldon Fund £	Legacy Fund £	Benevolence Fund £	Project Vision Fund £
		Expenditure on:						
	A10	Offertory and donations						
		Free-will offering/ Gift Aid Envelopes						
		Presentations						
	A11	Hall Lets						
10,014		Support Worker – Premises (salary: 45%) - see A18 below	10,495	10,495				
624		PA to Minister (salary: 10%) - see A18 below	2,467	2,467				
37,487		Property – operating & maintenance - see A19 below	44,677	18,412	26,265			
1,704		Share of governance cost (50%) - see A20 below	1,316	1,316				
49,829			58,955	32,690	26,265			
	A12	Denominational contributions						
45,204		United Reformed Church	50,004	50,004				
1,366		United Reformed Church – Allowances & NIC	1,374	1,374				
10,180		Harrow & Hillingdon Methodist Circuit	10,180	10,180				
56,750		Churches Together (CTCH)	61,558	61,558				
	A13	Praise						
11,436		Support Worker – Office (salary: 70%) - see A18 below	9,329	9,329				
8,901		Support Worker – Premises (salary: 40%) - see A18 below	2,889	2,889				
		Worship Pastor (100% salary) – see A18 below	17,269	17,269				
4,369		PA to Minister (salary: 70%) - see A18 below	16,088	15,782		306		
13,720		Property – operating & maintenance - see A19 below	94	94				
233		Service Items	1,346	1,346				
392		Hospitality & Conferences	100	100				
122		Ministry Travel & Expenses	1,140	1,140				
820		Subscription Books	75	75				
75		Visiting Ministry	38	38				
		Organ & Planos						
		Weddings						
		Benevolence					657	
		Equipment						
		Licences						
		Training						
852		Share of governance cost (25%) - see A20 below	658	658				
40,919			51,122	50,159		306	657	
	A14	Project Vision						
2,971		Expenditure	1,465					1,465
8,588		Depreciation	13,324			8,872		4,452
11,559			14,789			8,872		5,917

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2022

2021	A	Unrestricted Funds Continued	2022					
Total Funds		Expenditure on:	Total Funds	General Fund	Weldon Fund	Legacy Fund	Benevolence Fund	Project Vision Fund
£			£	£	£	£	£	£
1,634	A15	Pastoral						
1,113		Support Worker – Office (salary: 10%) - see A18 below						
624		Support Worker – Premises (salary: 5%) - see A18 below	1,166	1,166				
2,197		PA to Minister (salary: 10%) - see A18 below	2,467	2,467				
		Property – operating & maintenance - see A19 below	2,630	2,630				
		Bereavement Group						
		Equipment	32	32				
170		Share of governance cost (5%) - see A20 below	132	132				
5,738			6,426.98	6,427				
1,634	A16	Outreach						
1,113		Support Worker – Office (salary: 10%) - see A18 below	1,166	1,166				
312		Support Worker – Premises (salary: 5%) - see A18 below	1,234	1,234				
4,393		PA to Minister (salary: 5%) - see A18 below	5,261	5,261				
2,000		Property – operating & maintenance - see A18 below	2,000	2,000				
35		Grants for the Wider Work of the Church	10	10				
		Subscriptions						
		Social Events						
341		Share of governance cost (10%) - see A20 below	263	263				
9,828			9,933.37	9,933				
1,634	A17	Children, Youth & Family						
1,113		Support Worker – Office (salary: 10%) - see A18 below	1,166	1,166				
		Support Worker – Premises (salary: 5%) - see A18 below						
312		Children, Youth & Family Pastor (100% salary) – see A18 below	1,234	1,234				
8,787		PA to Minister (salary: 5%) - see A18 below	10,521	10,521				
		Property – operating & maintenance - see A19 below						
		Sunday Streams (inc Quench, Pebbles & Youth Club)						
		Admin						
		Equipment	38	38				
		Training	263	263				
341		Share of governance cost (10%) - see A20 below	13,222	13,222				
12,186								
26,008	AA2	Support Union Church Totteridge						
26,008		Worship Pastor – Totteridge (100% salary) – see A18 below	26,987	26,987				
			26,987	26,987				
212,817		Total	242,993	200,976	26,265	9,178	657	5,917
34,344		Net income/(expenditure)	12,606	2,585	25,116	(9,178)		(5,917)
		Transfers						

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)
Notes to the accounts continued for the year ended 31st December 2022

2021	A	Unrestricted Funds Continued			2022						
Total Funds £		Expenditure on:			Total Funds £	General Fund £	Welldon Fund £	Legacy Fund £	Benevolence Fund £	Project Vision Fund £	Reserve Fund £
	A18	Salaries									
16,336		Support Worker – Office									
22,253		Support Worker – Premises			23,321	23,321					
6,242		PA to Minister			24,671	24,671					
		Worship Pastor			2,889	2,889					
26,008		Worship Pastor (Totteridge)			26,987	26,987					
		Children, Youth & Family Pastor									
70,839					77,868	77,868					
	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							
		Welldon Fund	100%	Hall Lets							
		Legacy Fund	100%	Praise							
		Project Vision Fund	100%	Project Vision							
		<u>Church and halls:</u>									
5,675		Insurance			6,081	4,901	1,180				
25,878		Utilities			27,118	19,960	7,158				
3,240		Maintenance Projects			23,808	11,074	12,733				
7,761		Routine maintenance			2,206	1,489	717				
6,222		Statutory & Contracts			6,844	3,953	2,891				
1,028		Consumables			841	841					
589		Equipment			444	444					
110		Garden			160	160					
4,548		Depreciation			2,589	697	1,586	306			
		<u>Manse:</u>									
3,520		Council Tax, Water & Telephone			2,632	2,632					
538		Insurance			455	455					
850		Maintenance Projects									
		Routine maintenance									
		Statutory									
		Equipment									
		<u>Office</u>									
1,765		Communications (inc Tel & B/band)			1,641	1,641					
2,022		Software & Subscriptions/Licences			1,228	1,228					
1,802		Equipment			1,906	1,906					
786		Photocopier			865	865					
249		Consumables			359	359					
66,584					79,177	52,606	26,265	306			
	A20	Governance									
		Governance expenditure is allocated as follows:									
		General Fund:	50%	Hall Lets							
			25%	Praise							
			5%	Pastoral							
			10%	Outreach							
			10%	Children, Youth & Family							
1,557		Admin – Salaries			708	708					
251		Bank Charges			166	166					
1,600		Accountants fees			1,680	1,680					
		Training (Finance, Property & IT&M)			78	78					
3,408					2,632	2,632					

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2022

2021	B	Restricted Funds	2022						
			Total Restricted Funds	Music Room Fund	Project Vision Fund	Appeals	Overseas Mission Fund	Flower Fund	Christmas Day Lunch
£			£	£	£	£	£	£	£
Income and endowments from:									
	B1	Legacies & Grants							
		Grant (from Synod)							
	B2	Appeals							
269		Collections for Others	169			169			
269		Collections for Others – Gift Aid	169			169			
	B3	Praise							
551		Flowers – Donations							
551		Flowers – Gift Aid							
		Christmas Day Lunch							
	B4	Pastoral							
		Pastoral Week							
	B5	Overseas Mission							
		Brazil trip – 2020 (cancelled)							
	B6	Project Vision							
1,270		Donations							
1,270									
	B7	Church Organisations							
		Badminton Club							
		Jumbles							
2,090	Total		169			169			
Expenditure on:									
	B8	Hall Lets							
1,546		Depreciation	1,676	1,676					
1,546			1,676	1,676					
	B9	Appeals							
582		Collections for Others	42			42			
582		Depreciation	42			42			
	B10	Praise							
426		Flowers – Purchases	382				382		
426		Christmas Day Lunch	382				382		
	B11	Pastoral							
		Pastoral Week							
	B12	Overseas Mission							
		Brazil trip – 2020 (cancelled)							
	B13	Project Vision							
5,387		Depreciation	4,446		4,446				
5,387			4,446		4,446				
	B14	Church Organisations							
24		Badminton Club							
24		Jumbles							
7,965	Total		6,544.97	1,676	4,446	42	382		
(5,875)	Net income/(expenditure)		(6,376)	(1,676)	(4,446)	128	(382)		
	Transfers								

TRINITY CHURCH HARROW (UNITED REFORMED AND METHODIST)

Notes to the accounts continued for the year ended 31st December 2022

C Notes on the Balance Sheet

C1 Tangible Fixed Assets

		General Fund £	WellDon Fund £	Legacy Fund £	Building Fund £	Project Vision Fund (Res) £	Project Vision Fund (Des) £	Music Room Fund £	Appeals Fund £	Furnishing Fund £	Total £
Cost											
At 1st January 2022		56,854.80	30,053.68	73,908.41	28,522.06	32,986.00	33,032.02	20,000.00	-	9,000.40	284,357.37
Additions in the year											
	<u>Purchases</u>										
	Defibrillator								1,138.80		1,138.80
	Total additions	-	-	-	-	-	-	-	1,138.80	-	1,138.80
Disposals in year											
	<u>Disposals</u>										
	Total Disposals	-	-	-	-	-	-	-	-	-	-
At 31st December 2022		56,854.80	30,053.68	73,908.41	28,522.06	32,986.00	33,032.02	20,000.00	1,138.80	9,000.40	285,496.17
Depreciation and Impairment											
Accumulated depreciation	At 1st January 2022	54,231.42	27,574.62	48,013.08	28,522.06	5,386.84	5,394.36	14,860.99	-	9,000.40	192,983.77
	Depreciation charged in the year	1,981.81	1,586.24	8,435.44	-	4,445.72	4,451.89	1,133.38	62.40	-	22,096.88
	At 31st December 2022	56,213.23	29,160.86	56,448.52	28,522.06	9,832.56	9,846.25	15,994.37	62.40	9,000.40	206,080.25
Net book value											
	At 31st December 2022	641.57	892.82	17,459.89	-	23,153.44	23,185.77	4,005.63	1,076.40	-	70,415.52
	At 31st December 2021	2,623.38	2,479.06	25,895.33	-	27,599.16	27,637.66	5,139.01	-	-	91,373.60

		2022 £	2021 £
C2 Debtors and prepayments			
	Gift Aid recoverable	2,260	2,550
	Interest accrued	21,452	20,862
	Other	9,564	5,900
		<u>33,275</u>	<u>29,312</u>
C3 Short term deposits			
	COIF Deposit Account	<u>244,349</u>	<u>241,988</u>
		<u>244,349</u>	<u>241,988</u>
C4 Cash at bank and in hand			
	Santander Current Account	215	215
	CAF Current Account	87,032	64,460
	Barclays Current Account		1,861
	Petty Cash		
	Held by church organisations		
		<u>87,246</u>	<u>66,536</u>
C5 Creditors and accruals			
	Creditors	9,598	12,173
	Appeals unpaid at end of year		123
	Accruals	2,545	
		<u>12,143</u>	<u>12,296</u>

Schedule showing adjustments made to bring accounts onto accruals basis

			£	£	£	
<u>Debtors and Prepayments</u>						
Finance	Free-will Offering	Gift Aid (Q4 2022)	2,260			
	Banking	Investment Interest - COIF a/c (Q4 2022)	21,223			
		Interest - Manse COIF a/c (Q4 2022)	229			
		Methodist Circuit Connexional (Jan 2022)	848			
Property	Denominational Contributions	Hindes Road	774			
	Hall Lets	Utilities – water				
	Hindes Road	Utilities – water	7,941			
	Welldon Centre					
Total			33,275			
Gift Aid to be recovered			2,260			
Interest			21,452			
Other			9,564			
Total			33,275			
<u>Creditors and accruals</u>						
			Creditors	Unpaid Appeals	Accruals	
Finance	Salaries	Income Tax & NIC (Dec 2022)	3,307			
	Hall Lets	Accountants – Independent Examination			1,680	
		Hindes Road		100		
		Welldon Centre		634		
Property	Hindes Road	Grant	3,900			
		Contracts – waste collection	1,048			
		Garden	40			
	Welldon Centre	Utilities – gas			860	
IT & Media	Media	Contracts – waste collection	475			
		Copy usage (Sep to Dec 2022)	95			
		Bank Charges			5	
		Total	9,598		2,545	
Creditors			9,598			
Unpaid appeals						
Accruals			2,545			
Total			12,143			