

Trinity Church West London

Company no. 07647780

Charity no. 1143378

Report and Accounts

Year ended 30 June 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TRINITY CHURCH WEST LONDON
(also known as Trinity West Church)

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Trustees	Reuben Hunter (until 31 July 2022) Thomas Roberts (until 7 November 2021; then from 1 November 2022) Reuben Lewis Paul Angell (from 3 November 2021) Malcolm Cunningham (from 20 May 2022)	
Company Secretary	Thomas Leonard	
Key Staff	Reuben Hunter Malcolm Cunningham Thomas Leonard	Lead Pastor (until 31 July 2022) Assistant Pastor (from 20 May 2022) Church Manager
Governing Document	Memorandum and Articles of Association updated in 2017	
Company Registration Number	07647780	
Charity Registration Number	1143378	
Principal Address	307 Goldhawk Road London W12 8EU	
Registered Office	307 Goldhawk Road London W12 8EU	
Independent Examiner	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC 31 Holborn Circus London EC1N 2HR	

Contents	Page
Company Information	1
Trustees' Annual Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-16
Detailed Statement of Financial Activities with Comparatives	17

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

- a) to advance the Christian religion in accordance with the clear and plain meaning of the Basis of Faith and the Distinctives for the benefit of the public and the glory of God; and
- b) such other charitable purposes for the public benefit as are exclusively charitable in accordance with the laws of England and Wales and as the Managing Trustees consider appropriate

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Risen Christ has sustained us as we continued to navigate the ever-changing restrictions to gather for worship each Lord's Day. He heard our prayers as we reconvened for in-person prayer each Sunday evening, having provided St. Simon's church for us as a new venue. And he strengthened us as Community Groups returned to the regular pattern of eating, Bible study and prayer. But even if this is unsurprising, it is no less cause for us to be grateful, and there is so much more that we can thank God for over the past year.

New Leaders and Staff

After an extended search for an Assistant Pastor, the Lord led us to Malcolm Cunningham. The Cunninghams joined us from South Africa, where Malcolm led Knysna Baptist Church for the last decade. We are thankful for financial provision that enables us to create this role, but we are especially thankful for the Lord leading us to Malcolm and the experience and capacity he will contribute to the ministry here in Shepherd's Bush.

We are grateful that the Lord has raised up Paul Angell to serve as an Elder among us. He has been a part of TW from the start and it is a joy to see him step into this role. As we welcomed Paul, Tom Roberts concluded his second term as an Elder, having served faithfully for 6 years. We are very thankful for his ministry and are grateful that he has rejoined the Eldership for a further term in November 2022.

In June 2022, after 12 years of ministry to plant Trinity West Church, Reuben Hunter resigned from his position as Lead Pastor to pursue further theological study. Reuben's ministry and vision to reach the local community of Shepherd's Bush has laid a solid foundation at Trinity West Church, and the Lord has continued to bless the work since his departure.

Louisa Hunter also resigned as Women's Ministry Coordinator, after a faithful season of self-sacrifice and persistent love for the church and its women.

We are also thankful for new Deacons in the last year. Again, after excellent service, Geraldine Sparks and Louisa Hunter stepped down from their respective roles and Chloe Roberts was appointed as Deacon of TW Kids. Chloe has made a great start and TW Kids continues to thrive under her care.

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2022

Summary of the charity's main activities and achievements (continued)

In December Ruth Lewis began work as our Administrative Assistant, to provide support to our Church Manager, Thomas Leonard, in the church office.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

New Initiatives

The women of TW were well catered for through the two-pronged 'Women in the Word' and 'Women in the World' series. Louisa Hunter, our former Women's Ministry Co-ordinator, led a careful reading of the OT books of Leviticus, Numbers, Deuteronomy, Joshua and Judges. She also provided a biblical overview of God's design for women as well as a biblical analysis of the feminist movement to help equip the women for faithful living in these days.

As well as that we had our first church weekend away. We decamped to High Leigh in Hertfordshire to restore friendships, make some new ones, and remember what it was like to be in one another's company again.

Although technically not new things, it was a joy to renew our acquaintance with the Carol Service at Christmas. Our volunteers turned Edward Woods into a picture of festive joy to celebrate the birth of our Saviour. We had a great turnout with many friends coming along and hearing the gospel preached.

We were also able to get back to hosting training seminars with some teaching on parenting as well as a session on what will be required if the enduring church will prevail in our current cultural climate. (We know it will, but what will it take from us to see that happen). In April 2022, we held two informal evangelistic talks titled "Hope?", set in a local Ethiopian restaurant attended by church members and friends who heard the gospel and participated in a Q&A afterwards.

Children's and Teens' Ministry

TW Kids ministry continued to run on Sundays, including Creche (0-2 years), Beginners (Nursery – Year 2) and Seniors (Years 3-6), using material from Mustard Seeds. Each group was run by servant-hearted volunteers who received training on how to run the lessons, in safeguarding, and have undergone DBS checks.

The youth group for teenagers, TW Teens, continues to be run by members of the church on a bi-weekly basis, meeting to share a meal, discuss God's word and pray.

Growing Membership

Another cause for gratitude this year has been how the Lord continues to grow our number. Overall, we have seen new people coming into membership and more regular unbelievers attending on Sundays than we have seen for a long time. God's church continues.

Mission Partners

The church also continues to support global mission through its Mission Partners in Slovakia, Sweden, and Italy. Our annual allocation to mission giving will change in 2022-2023 from 10% of expenditure to 10% of income, as a way to grow our support as we grow.

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2022

Summary of the charity's main activities and achievements (continued)

Local Social Fund

Trinity West Church has also been actively involved in the local community and funding from the Local Social Care Fund was allocated to meet various needs and support charities in the local area. £1,500 will again be allocated to the Local Social Care Fund next year.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team. New trustees are recruited from among the church membership.

Financial review

During the year income increased by £16,096, to £262,989, and expenditure increased by £62,607, to £260,147. As a result surplus for the year decreased by £46,510, to £2,843, and the charity's net assets increased by the same amount, to £284,759, all of which are represented by net current assets.

This year, the church approved an ambitious and financially stretching budget as we anticipated hiring an Assistant Pastor to start in April 2021. In the Lord's providence, Malcolm Cunningham joined us as our Assistant Pastor almost a full year later. While the staff team has grown as Ruth Lewis has also come on board and we held the inaugural Church Weekend Away, expenditure in other categories has been lower than budgeted.

Reserves policy

The Reserves Policy was amended to provide a greater balance of prudence and flexibility. The church will maintain general reserves equal to the greater of: 3 months of operating expenditure in the current annual budget; or 12 months of projected deficit in the current annual budget.

As such, the trustees have determined that the charity should aim to hold unrestricted cash of no less than £99,645 (equivalent to the 12 months of projected deficit in the current annual budget) so that the charity could continue to operate should income and / or expenditure vary adversely.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

We are thankful for all that God has done in and through TW this year. As we take this gratitude forward we are praying that He will continue to use us to plant the gospel in this part of London for His glory, for the good of this community and for the generations to come.

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2022

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Malcolm Cunningham

MALCOLM CUNNINGHAM

Date: 24 March 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TRINITY CHURCH WEST LONDON
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company 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 your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner’s statement

Since the Company’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 Institute of Chartered Accountants of Scotland, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.

Archie McDowall

Archie McDowall BA CA
Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 24 March 2023

TRINITY CHURCH WEST LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	233,508	24,005	257,512	246,819
Charitable activities	4	5,477	-	5,477	-
Investments	6	-	-	-	74
Total income and endowments		238,985	24,005	262,989	246,893
EXPENDITURE ON:					
Charitable activities	5	233,008	27,138	260,147	197,540
Raising funds	6	-	-	-	-
Other		-	-	-	-
Total expenditure		233,008	27,138	260,147	197,540
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		5,977	(3,134)	2,843	49,353
Transfers between funds	11	-	-	-	-
		5,977	(3,134)	2,843	49,353
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes	10	-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		5,977	(3,134)	2,843	49,353
Reconciliation of funds:					
Total funds brought forward		261,916	20,000	281,916	232,563
Total funds carried forward	11	267,893	16,866	284,759	281,916

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9-16 form part of these accounts.

TRINITY CHURCH WEST LONDON

BALANCE SHEET

AS AT 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
CURRENT ASSETS					
Debtors	7	44,174	4,976	49,151	41,167
Cash at bank and in hand	8	262,235	11,890	274,125	252,913
		306,410	16,866	323,276	294,080
CREDITORS: Amounts falling due within one year	9	(38,517)	-	(38,517)	(12,163)
Net current assets / (liabilities)		267,893	16,866	284,759	281,916
TOTAL NET ASSETS		<u>267,893</u>	<u>16,866</u>	<u>284,759</u>	<u>281,916</u>
FUND BALANCES	11				
Unrestricted Funds					
General funds		267,893	-	267,893	261,916
Restricted Funds		-	16,866	16,866	20,000
		<u>267,893</u>	<u>16,866</u>	<u>284,759</u>	<u>281,916</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements. The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Malcolm Cunningham

MALCOLM CUNNINGHAM

Date: 24 March 2023

Company number: 07647780

Charity number: 1143378

The notes on page 9-16 form part of these accounts.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	188,231	167,249
Grants receivable	27,597	42,816
Income tax recoverable	41,685	36,754
	<u>257,512</u>	<u>246,819</u>

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

4 Income from charitable activities

	2022	2021
	£	£
Church retreats and events	5,445	-
Other income	32	-
	<u>5,477</u>	<u>-</u>

5 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Staff costs	123,406	110,345
Rent of premises	39,160	25,514
Ministry activities	7,123	3,491
Events	12,266	115
Hospitality	1,794	1,184
Books and conferences	65	448
Visiting speakers	500	440
Training	689	173
Travel	2,608	240
Office supplies and other premises costs	3,074	1,389
Grants payable (note 4c)	61,126	44,663
	<u>251,810</u>	<u>188,001</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,160	1,860
	<u>2,160</u>	<u>1,860</u>
Subscriptions and professional fees	2,239	2,749
Safeguarding costs	773	1,673
IT, publicity, printing and other office expenses	1,180	1,090
Telephone and broadband	674	870
Insurance	329	328
Other support costs	982	968
	<u>8,337</u>	<u>9,539</u>
Total expenditure	<u>260,147</u>	<u>197,540</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,160 (2021: £2,100); in addition the charity paid £120 to Stewardship for consultancy services.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	35,125	17,000	52,125
Grants for the relief of poverty	9,001	-	9,001
	<u>44,126</u>	<u>17,000</u>	<u>61,126</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	17,425	11,000	28,425
Grants for education, including ministry training	1,710	14,528	16,238
	<u>19,135</u>	<u>25,528</u>	<u>44,663</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Acts 29	4,100	2,300
Fellowship of Independent Evangelical Churches	3,775	2,000
TrustBridge Global	17,250	8,625
Crosslinks	6,000	3,000
Cornhill Training Course	-	1,710
Redeemer Winchester	-	1,500
Paradox for Ukraine	9,001	-
Impact Giving UK	3,000	-
UFM Worldwide	1,000	-
	<u>44,126</u>	<u>19,135</u>

The figures for grants for the year ending 30 June 2022 includes grant obligations totalling £23,500 committed to be paid by the charity in the year ending 30 June 2023 and accrued as a liability in note 9.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2022	2021
	£	£
Gross wages and housing costs	106,170	95,986
Relocation expenses	4,380	-
Employer's national insurance	4,653	7,233
Pension costs	7,811	6,743
Other employment benefits	392	383
	<u>123,406</u>	<u>110,345</u>

The average monthly number of employees during the year was 3.8 (2021: 2.6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Salaries and housing costs	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Reuben Hunter	44,525	191	3,562	48,279
Malcolm Cunningham	13,356	-	398	13,754
Other members of key management	38,475	201	3,066	41,742
				<u>103,774</u>

The following amounts were payable in the previous year:

	Salaries and housing allowances	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Reuben Hunter	56,618	191	3,480	60,289
Other members of key management	35,625	16	2,820	38,461
				<u>98,750</u>

Reuben Hunter and Malcolm Cunningham served as, respectively, Lead Pastor and Assistant Pastor of the church and received the above payments for serving in that capacity, not for serving as trustees. This includes expenditure incurred by the charity totalling £8,372 (2021: £0) on behalf of Malcolm Cunningham in respect of the customary provision of accommodation, so that he could better perform his duties. In addition, the charity incurred expenditure of £4,380 relating to his relocation from South Africa to the United Kingdom to take up the position of Assistant Pastor.

The charity's governing document does not permit the employment of a majority of trustees (or parties related to trustees). The employment of the wife of one trustee from December 2021 (see note 13) meant that a majority of trustees were paid. The position was rectified in November 2022. The trustees took legal advice in relation to this matter and based on that advice have concluded that it is not necessary to report this incident to the Charity Commission. The trustees are also reviewing the relevant processes and policies to ensure that such errors will not reoccur in future.

7 Debtors

	2022	2021
	£	£
Falling due within one year:		
Tax recoverable	41,682	36,728
Other debtors	5,175	2,000
Prepayments and accrued income	2,294	2,438
Total debtors	<u>49,151</u>	<u>41,167</u>

8 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	274,125	252,913
	<u>274,125</u>	<u>252,913</u>

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

9 Creditors: liabilities falling due within one year

	2022 £	2021 £
Rent payable	12,735	6,875
Taxation and social security	-	1,749
Accruals	2,160	2,146
Deferred income	122	1,394
Grant obligations	23,500	-
	<u>38,517</u>	<u>12,163</u>

10 Pension commitments

During the year employer's pension contributions totalling £7,811 (2021: £6,743) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
General Unrestricted Funds	261,916	238,985	(233,008)	-	-	267,893
Total Unrestricted Funds	<u>261,916</u>	<u>238,985</u>	<u>(233,008)</u>	<u>-</u>	<u>-</u>	<u>267,893</u>
<i>Restricted Funds</i>						
Assistant Pastor Fund	20,000	15,000	(18,134)	-	-	16,866
Ukraine Fund	-	9,005	(9,005)	-	-	-
	<u>20,000</u>	<u>24,005</u>	<u>(27,138)</u>	<u>-</u>	<u>-</u>	<u>16,866</u>
Aggregate of funds	<u>281,916</u>	<u>262,989</u>	<u>(260,147)</u>	<u>-</u>	<u>-</u>	<u>284,759</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2022 £
	General funds £	Designated funds £	£	
Debtors	44,174	-	4,976	49,151
Cash at bank and in hand	262,235	-	11,890	274,125
Creditors falling due within one year	(38,517)			(38,517)
	<u>267,893</u>	<u>-</u>	<u>16,866</u>	<u>284,759</u>

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

11 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
General Unrestricted Funds	232,563	225,643	(196,290)	-		261,916
Total Unrestricted Funds	232,563	225,643	(196,290)	-	-	261,916
<i>Restricted Funds</i>						
Assistant Pastor Fund	-	20,000	-			20,000
Benevolent Fund	-	1,250	(1,250)			-
	-	21,250	(1,250)	-	-	20,000
Aggregate of funds	232,563	246,893	(197,540)	-	-	281,916

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	41,167			41,167
Cash at bank and in hand	232,913	-	20,000	252,913
Creditors falling due within one year	(12,163)			(12,163)
	261,916	-	20,000	281,916

The Assistant Pastor Fund comprises a grant, received in two tranches, made to the charity for the purpose of employing an Assistant Pastor

The Ukraine Fund was set-up to receive donations towards relief provided by churches in the Ukraine crisis.

The Benevolent Fund was set up to receive gifts restricted for those in particular need.

12 Operating lease commitments

The charity has an operating lease for its church office and for the accommodation provided to the Assistant Pastor. The minimum amount payable in respect of these two leases (2021: one) is as follows:

	2022 £	2021 £
Payments falling due:		
Within one year	48,980	6,000
Between one and five years	65,765	-
After five years	-	-
	114,745	6,000

During the year the charity was charged £23,447 (2021: £11,250) for its operating leases.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £29,935 (2021: £26,218) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) no expenses (2021: £0) were paid to, or for, the trustees whilst carrying out duties associated with being trustees. Reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- a) Louisa Hunter, who is closely related to Reuben Hunter, who is a trustee and a member of key management, received employment benefits totalling £5,897 (2021: £3,354) in her role as Women's Ministry Co-ordinator.
- b) Ruth Lewis, who is closely related to Reuben Lewis, a trustee, received employment benefits totalling £4,702 (2021: £0) in her role as Administrative Assistant. As disclosed in note 6, it has come to light that these payments were in breach of the charity's governing document, but this has subsequently been rectified.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

TRINITY CHURCH WEST LONDON
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	233,508		24,005	257,512	225,569		21,250	246,819
Charitable activities	4	5,477			5,477	-			-
Other trading activities	5	-			-	-			-
Investments	6	-			-	74			74
Other income	7	-			-	-			-
Total income and endowments		238,985	-	24,005	262,989	225,643	-	21,250	246,893
EXPENDITURE ON:									
Charitable activities:	5	233,008		27,138	260,147	196,290		1,250	197,540
Raising funds	6	-			-	-			-
Other		-			-	-			-
Total Expenditure		233,008	-	27,138	260,147	196,290	-	1,250	197,540
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		5,977	-	(3,134)	2,843	29,353	-	20,000	49,353
Transfers between funds	11	-	-	-	-	-	-	-	-
		5,977	-	(3,134)	2,843	29,353	-	20,000	49,353
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	10				-				-
Other gains/(losses)					-				-
Net movement in funds		5,977	-	(3,134)	2,843	29,353	-	20,000	49,353
Reconciliation of funds:									
Total funds brought forward		261,916	-	20,000	281,916	232,563	-	-	232,563
Total funds carried forward	11	267,893	-	16,866	284,759	261,916	-	20,000	281,916