

Trinity Church West London

Company no. 07647780

Charity no. 1143378

Report and Accounts

Year ended 30 June 2023

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 2023

Trustees	Reuben Hunter (resigned 31 July 2022) Thomas Roberts (appointed 1 November 2022) Reuben Lewis (resigned 30 August 2023) Paul Angell Malcolm Cunningham
Company Secretary	Thomas Leonard (resigned 19 July 2023) Aaron Reuben (appointed 19 July 2023)
Key Staff	Reuben Hunter (Lead Pastor until 31 July 2022) Malcolm Cunningham (Assistant Pastor then Pastor) Thomas Leonard (Church Manager until 19 July 2023) Aaron Reuben (Church Administrator, from 5 July 2023)
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

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TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2023

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:

Transitions in staff and leadership

Over the last year, the ministry of Trinity West Church has been characterised by transition and development. It was a sad time to say goodbye to the planter and pastor, Reuben Hunter, with his wife, Louisa, and children. Reuben had arrived 11 years prior to begin a good work in Shepherd's Bush, and faithfully developed the church into a thriving community. They left at the end of July 2022. The newly appointed assistant pastor, Malcolm Cunningham, therefore stepped in as interim pastor and together with the remaining elders, Paul Angell and Reuben Lewis, planned the next steps. By God's grace, the smaller eldership was increased with the appointment of Tom Roberts in November. The eldership wasn't the only place of transition. In December, the administration assistant, Ruth Lewis, resigned. And then in April 2023, the church manager, Thomas Leonard, gave notice that he'd resign from his position in July.

A Clear Vision

The change has been a mix of sadness, challenge and joy. From this, the elders have revisited the purpose of Trinity West, and clarified it with a vision to be, 'a flourishing community proclaiming hope in Jesus from Shepherd's Bush'. The members have responded well to the vision, and Malcolm was voted to the role of pastor. It was evident at our annual church weekend away at High Leigh Conference centre, that the unity and generosity of the members was still alive and well, as we worshiped together, played together, and shared in each other's stories.

TRINITY CHURCH WEST LONDON
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Summary of the charity's main activities and achievements (continued)

Financial stability

Financially the church has been in a strong position, through generous monthly giving and one-off donations from members and other churches supportive of TW's ministry. The members therefore agreed to continue seeking for an additional pastor, as the original intention had been to have 2 in the employ of the church. This second role would be funded for 2 years and may be extended as monthly giving increases.

An active membership

In January, TW members and friends celebrated 10 years of constituted existence. Ben Clube, a previous member and current pastor of Danbury Mission was the guest speaker. The celebration was filled with fellowship, food and testimonies of various members who'd joined TW over the years.

11 new members were added this year, as believers moved into the local community. We also said goodbye to 11 members who moved away. It continues to be our prayer that we will see unchurched people from the community coming to faith in Christ and also joining the church.

It has also been a year of births. The number of babies has continued to grow, with 4 newborns: Erin, Isaac, Ivy, and Clementine. We rejoice with the parents at these precious gifts and eternal souls, and we earnestly pray that God will use them for His Kingdom. Children are important to Christ, and we wish to reflect that in our ministry. The TW Kids leaders attended a successful "Fortify Day" conference in November. Those who assist with Special Education Needs children on Sunday morning attended an excellent training session in April. The trainer was delighted to see so many, including men, who were participating in this vital aspect of church ministry. Our TW Teens ministry also acquired an expanded leadership with Tolu and Hope Awojobi joining the Alistair and Eleanor Elms and Jeff and Lizzy Gilmore.

Continued Development

Continual development is a sign of a healthy church body. Gratefully, the elders formed two extra community groups to accommodate all the members without burdening any one home. This also meant appointing 4 new CG leaders. This only added to the increased leadership calibre of Trinity West, and some of these new leaders also began teaching from the scripture at Sunday prayer evenings. A preaching workshop led by Andrew Page was also hosted in June and was well attended. There was positive feedback and we've seen the immediate benefit of it in our developing preachers.

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
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Summary of the charity's main activities and achievements (continued)

Three members led their own book clubs that addressed the topics of Christian Hospitality, Fatherhood, and Baptism. We also had the opportunity to attend 2 separate courses on evangelism with London City Mission in February and June. Proclaiming the Gospel is core to our vision, and we intend to continue growing as a membership in this skill. The highlight evangelistic event of the year was our Christmas Carol service, which had a relatively good attendance, and positive feedback from members and non-members alike.

Thus the year can be described as a year of transition and development. By God's grace, not only has the ministry been sustained, but the passion to be a bright light in Shepherd's Bush still drives us. We give thanks to God for His kindness in Christ and commit ourselves to His service anew.

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 decreased by £36,118, to £226,871 and expenditure decreased by £29,330 to £230,816. As a result, there was a deficit for the year of £3,915, compared to a surplus of £2,843 in the previous year, and the charity's net assets decreased by the same amount, to £280,814, all of which are represented by net current assets.

Reserves policy

The Reserves Policy of the Charity was amended in 2023 to provide a greater balance of prudence and flexibility. The church will now 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 £94,833 (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.

The charity has unrestricted cash as at the balance sheet date of £266,664 and is meeting this requirement.

TRINITY CHURCH WEST LONDON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2023

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.

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 (Mar 22, 2024 17:41 GMT)
MALCOLM CUNNINGHAM

Date: Mar 22, 2024

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 2023 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 11.

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

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 (Mar 25, 2024 09:55 GMT)

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Mar 25, 2024

TRINITY CHURCH WEST LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	204,750	10,000	214,750	257,512
Charitable activities	4	12,121	-	12,121	5,477
Total income and endowments		<u>216,871</u>	<u>10,000</u>	<u>226,871</u>	<u>262,989</u>
EXPENDITURE ON:					
Charitable activities	5	207,125	23,691	230,816	260,147
Total expenditure		<u>207,125</u>	<u>23,691</u>	<u>230,816</u>	<u>260,147</u>
Net income/(expenditure)		<u>9,746</u>	<u>(13,691)</u>	<u>(3,945)</u>	<u>2,843</u>
Transfers between funds	11	-	-	-	-
Net movement in funds		<u>9,746</u>	<u>(13,691)</u>	<u>(3,945)</u>	<u>2,843</u>
Reconciliation of funds:					
Total funds brought forward		<u>267,893</u>	<u>16,866</u>	<u>284,759</u>	<u>281,916</u>
Total funds carried forward	11	<u>277,639</u>	<u>3,175</u>	<u>280,814</u>	<u>284,759</u>

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 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
CURRENT ASSETS					
Debtors	7	36,599	3,175	39,774	49,151
Cash at bank and in hand	8	266,664	-	266,664	274,125
		303,263	3,175	306,438	323,276
CREDITORS: Amounts falling due within one year	9	(25,625)	-	(25,625)	(38,517)
Net current assets / (liabilities)		<u>277,638</u>	<u>3,175</u>	<u>280,813</u>	<u>284,759</u>
Total assets less current liabilities		<u>277,638</u>	<u>3,175</u>	<u>280,813</u>	<u>284,759</u>
TOTAL NET ASSETS		<u>277,638</u>	<u>3,175</u>	<u>280,813</u>	<u>284,759</u>
FUND BALANCES	11				
Unrestricted Funds					
General funds		<u>277,638</u>	-	<u>277,638</u>	<u>267,893</u>
		<u>277,638</u>	-	<u>277,638</u>	<u>267,893</u>
Restricted Funds		<u>-</u>	<u>3,175</u>	<u>3,175</u>	<u>16,866</u>
		<u>277,638</u>	<u>3,175</u>	<u>280,813</u>	<u>284,759</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 (Mar 22, 2024 17:41 GMT)

MALCOLM CUNNINGHAM

Mar 22, 2024
Date: _____

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 2023

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.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

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.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- 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.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

2 Accounting Policies (continued)

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.

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
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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) Leased assets

Leases for assets that transfer to the charity substantially all the risks and rewards of ownership are classified as finance leases. Assets under finance leases are recognised as assets of the charity at the inception of the lease at their fair value or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between a finance expense and a reduction of the lease obligation so as to achieve a constant rate of interest on the liability.

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

Receipts of lease incentives are spread on a straight-line basis over the term of the lease; at the balance sheet date the amount of the incentive to be allocated to future accounting periods is carried forward as deferred income.

g) 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.

h) 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.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

i) 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).

j) 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.

k) 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

	2023	2022
	£	£
Donations of cash and similar	168,782	188,231
Grants receivable	12,655	27,597
Income tax recoverable	33,313	41,685
	<u>214,750</u>	<u>257,512</u>

4 Income from charitable activities

	2023	2022
	£	£
Church retreats and events	5,246	5,445
Other income	6,875	32
	<u>12,121</u>	<u>5,477</u>

5 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Staff costs	133,607	123,406
Rent of premises	39,535	39,160
Ministry activities	3,666	7,123
Events	12,216	12,266
Hospitality	821	1,794
Books and conferences	90	65
Visiting speakers	150	500
Training	1,484	689
Travel	272	2,608
Office supplies and other premises costs	<u>2,544</u>	<u>3,074</u>
	194,385	190,684
Grants payable (note 8c)	<u>29,460</u>	<u>61,126</u>
	<u>223,845</u>	<u>251,810</u>

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

5 Charitable expenditure (continued)

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	2,340	2,160
Other		
	<u>2,340</u>	<u>2,160</u>
Subscriptions and professional fees	1,989	2,239
Safeguarding costs	-	773
IT, publicity, printing and other office expenses	1,453	1,180
Telephone and broadband	689	674
Insurance	307	329
Other support costs	193	982
	<u>6,971</u>	<u>8,337</u>
Total expenditure	<u>230,816</u>	<u>260,147</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,340 (2022: £2,160); in addition the charity paid £120 (2022: £120) to Stewardship for consultancy services.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	16,295	8,165	24,460
Grants for education, including ministry training	-	5,000	5,000
	<u>16,295</u>	<u>13,165</u>	<u>29,460</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2023 £	2022 £
Acts 29	1,960	4,100
Fellowship of Independent Evangelical Churches	1,545	3,775
TrustBridge Global	8,625	17,250
Crosslinks	3,000	6,000
Paradox for Ukraine	-	9,001
Impact Giving UK	1,000	3,000
UFM Worldwide	-	1,000
Grants to institutions for less than £1,000 each	165	-
	<u>16,295</u>	<u>44,126</u>

The figures for grants for the year ending 30 June 2023 includes grant obligations totalling £23,285 committed to be paid by the charity in the year ending 30 June 2024 and accrued as a liability in note 9.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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

	2023 £	2022 £
Gross wages and housing costs	122,168	106,170
Relocation expenses	-	4,380
Employer's national insurance	3,962	4,653
Pension costs	7,240	7,811
Other employment benefits	237	392
	<u>133,607</u>	<u>123,406</u>

The average monthly number of employees during the year was 2.6 (2022: 3.8). 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	2023 £
Trustees:				
Reuben Hunter	4,690	16	395	5,101
Malcolm Cunningham	72,540	-	3,093	75,634
Other members of key management	41,363	221	3,431	45,015
				<u>125,749</u>

The following amounts were payable in the previous year:

	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>

Reuben Hunter served as Lead Pastor of the church until 31 July 2022 and Malcolm Cunningham served as Assistant Paston, then Interim Pastor and Pastor of the church. Both of them received the above payments for serving in that capacity, not for serving as trustees. This includes expenditure incurred by the charity totalling £33,187 (2022: £8,372) on behalf of Malcolm Cunningham in respect of the customary provision of accomodation, so that he could better perform his duties. In addition, the charity incurred expenditure of £nil (2022: £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.

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

7 Debtors

	2023	2022
	£	£
Tax recoverable	33,313	41,682
Other debtors	5,175	5,175
Prepayments and accrued income	1,286	2,294
	<u>39,774</u>	<u>49,151</u>

8 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	266,664	274,125
	<u>266,664</u>	<u>274,125</u>

9 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Rent payable	-	12,735
Accruals	2,340	2,160
Deferred income	-	122
Grant obligations	23,285	23,500
	<u>25,625</u>	<u>38,517</u>

10 Pension commitments

During the year employer's pension contributions totalling £7,240 (2022: £7,811) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

11 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	267,893	216,871	(207,125)	-		277,639
Total Unrestricted Funds	<u>267,893</u>	<u>216,871</u>	<u>(207,125)</u>	<u>-</u>	<u>-</u>	<u>277,639</u>
<i>Restricted Funds</i>						
Assistant Pastor Fund	16,866	10,000	(23,691)	-	-	3,175
	<u>16,866</u>	<u>10,000</u>	<u>(23,691)</u>	<u>-</u>	<u>-</u>	<u>3,175</u>
Aggregate of funds	<u>284,759</u>	<u>226,871</u>	<u>(230,816)</u>	<u>-</u>	<u>-</u>	<u>280,814</u>

TRINITY CHURCH WEST LONDON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

11 Funds (continued)

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Debtors	36,599	-	3,175	39,774
Cash at bank and in hand	266,664	-	-	266,664
Creditors falling due within one year	(25,625)	-	-	(25,625)
	<u>277,638</u>	<u>-</u>	<u>3,175</u>	<u>280,813</u>

In the previous 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 £
<i>General Unrestricted Funds</i>	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

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	2022
	£	£	£	£
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 2023

11 Funds (continued)

The Assistant Pastor Fund comprises a grant, received in three 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.

12 Operating lease commitments

The charity has an operating lease for its church office and for the accommodation provided to the Pastor (who was formerly the Assistant Pastor). The minimum amount payable in respect of these two leases (2022: two) is as follows:

	2023 £	2022 £
Payments falling due:		
Within one year	41,000	48,980
Between one and five years	25,125	65,765
After five years	-	-
	<u>66,125</u>	<u>114,745</u>

During the year the charity was charged £49,044 (2022: £23,447) for its operating leases.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £28,306 (2022: £29,935) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) no expenses (2022: £nil) 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) Ruth Lewis, who is closely related to Reuben Lewis, a trustee, received employment benefits totalling £4,702 (2022: £4,702) 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.
- b) Reuben Hunter, who was a trustee and member of key management until 31 July 2022, received a grant of £5,000 for theological study in August 2022.

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 2023

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	204,750		10,000	214,750	233,508		24,005	257,512
Charitable activities	4	12,121			12,121	5,477			5,477
Total income and endowments		<u>216,871</u>	<u>-</u>	<u>10,000</u>	<u>226,871</u>	<u>238,985</u>	<u>-</u>	<u>24,005</u>	<u>262,989</u>
EXPENDITURE ON:									
Charitable activities:	5	207,125		23,691	230,816	233,008		27,138	260,147
Total Expenditure		<u>207,125</u>	<u>-</u>	<u>23,691</u>	<u>230,816</u>	<u>233,008</u>	<u>-</u>	<u>27,138</u>	<u>260,147</u>
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		<u>9,746</u>	<u>-</u>	<u>(13,691)</u>	<u>(3,945)</u>	<u>5,977</u>	<u>-</u>	<u>(3,134)</u>	<u>2,843</u>
Transfers between funds	11	-	-	-	-	-	-	-	-
Net movement in funds		<u>9,746</u>	<u>-</u>	<u>(13,691)</u>	<u>(3,945)</u>	<u>5,977</u>	<u>-</u>	<u>(3,134)</u>	<u>2,843</u>
Reconciliation of funds:									
Total funds brought forward		267,893	-	16,866	284,759	261,916	-	20,000	281,916
Total funds carried forward	11	<u>277,639</u>	<u>-</u>	<u>3,175</u>	<u>280,814</u>	<u>267,893</u>	<u>-</u>	<u>16,866</u>	<u>284,759</u>