

TOTNES UNITED FREE CHURCH

England & Wales · Charity number 1147962

Details

Status Registered

Legal form Other

Registered 2012-07-05

Register [View on the Charity Commission register](#)

Contact

Address Totnes United Free Church
Fore Street
Totnes
TQ9 5RP

Phone 01803864577

Email admin@totnesunitedfree.org.uk

Website www.totnesunitedfree.org.uk

Activities

Objects: THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: Church and charitable work including Sunday Worship; pastoral care; youth and children's activities; evangelistic and outreach work; and involvement in the local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,325	£55,899	-	-
2023-12-31	£96,659	£77,389	-	-
2022-12-31	£67,746	£87,966	-	-
2021-12-31	£88,136	£84,225	-	-
2020-12-31	£88,715	£96,442	-	-

Trustees

Name	Role	Appointed
David John Eaton	Chair	2019-04-03
Carol Leigh		2021-10-19
Christopher Kendall		2022-05-25
Rev Emily Catherine Twigg		2025-01-01

TOTNES UNITED FREE CHURCH

England & Wales - Charity number 1147962

Accounts

Church Family Meeting and AGM 30th April 2025

Present: 37 members with 3 apologies received. Quorate at 21.

The meeting opened with prayer and a time of worship.

Minutes of Previous AGM 24th April 2024

Accepted and approved unanimously.

Review of the Year

2024 was a year of challenge and change, and a growing excitement about where God is leading us.

Following our pastor Ade Gascoyne's departure in the autumn of 2023, the church family devoted much time and energy to faithfully serve the Lord and our community, and at the same time to seek his guidance in the appointment of a new pastor.

All of the church's ministries continued through the year. Our Sunday morning services were led by members of the church leadership team, and we were encouraged through our preaching series on Acts to consider again the call of Jesus to announce and live out the gospel.

Our mission communities have continued to meet, and while the Bridgetown group no longer meets, a new group started in Harberton and continues to thrive.

We baptised three Christians this year and look forward to more in the coming year.

Whilst we have a small group of children and young people at present, the team continues to develop a programme for both Sunday and mid-week activities. There are three groups meeting on a Sunday, covering primary and secondary aged children. A mid-week group meets for our young people, as well as a mentoring programme to support them with trained church members.

The church continued to run a number of other mid-week groups, including Women of the Word, Create and during the autumn, Alpha. The church opened its doors to the local community by running the Living Room café, although this offering has now been reduced to once a week.

We hosted City on a Hill in partnership with Ichthus Christian Fellowship and spent time out on the streets and in the market sharing our faith and praying with local people.

The use of the building to support local community groups has increased significantly in 2024. We now welcome several groups to use our space for the benefit of our community;

- Food in the Community – provide a fresh food box scheme and run a pay what you feel café once a month.
- Beyond Borders – supporting refugees and asylum seekers
- Addiction support groups – supporting those with problems with drugs and alcohol
- Local choirs.

We also continue to support three overseas missionaries in Tanzania, Guatemala and Nepal.

The church family met several times throughout the year as we worked through the process of discerning and appointing a new pastor. The Trustees continued to meet on a regular basis, supported by the Operations Coordinator. The Prayer Planning team also met regularly as they oversaw the various ministries of the church.

Following the vision evenings in the autumn of 2023 a process of selecting potential pastors was led jointly by the Trustees and Prayer Planning Team.

Following visits to church and an opportunity to share a testimony and meet the church family during a shared lunch, Emily Twigg was recommended to the church family to be the pastor.

A Special Church meeting was held on Wednesday 3rd July, a vote was taken, and there was a resounding yes. Emily's start date was confirmed as the 1st January 2025, and we are grateful to the Trustees and congregation of Upton Vale for supporting Emily in her sabbatical, which allowed her to be refreshed before she started her new role.

At the start of 2024 the church membership was 52, and this reduced during the first part of the year, with several members choosing to move on to other churches. However, we also welcomed several new members who wished to make Totnes United Free their family church, and by the end of the year, our membership had increased to 56. We have also seen an increase in Sunday service attendance and new people are arriving and bringing their skills and God given abilities to encourage and serve the church family and the wider community.

There is a growing sense of excitement and anticipation about what God will do in the church as Emily starts in 2025 and we renew our vision to reach, serve and share the gospel with our local community.

Building

The need for our building restoration project was shared with members. There is a four year plan in place with Years 1 & 2 seen as urgently required works at a cost of £43,000.

Success stories: £8,000 from church members
£9,200 from local Charitable Trusts

£20,000 pending application decision

£5,800 gap in total required

Questions: Does the gap have to be filled before work can start?

No, we have enough in the fund to begin some of the work.

Finance and Accounts

Dave Eaton thanked Oli Hawkins for his work over the year on managing the book keeping and accounts.

The accounts (shared prior to the meeting) for the Year End 2024 were presented by Oli Hawkins. They have been interrogated and approved by Tony Jopson an Independent Examiner.

In 2024 our

Income **£98,325**

Expenditure **£55,899**

Surplus for the year **£42,426**

Previous Funds **£57,281**

Total Surplus £99,707

Carol Leigh explained why we will be changing from a Cash Counting system to an Accrual system. The Accrual system is a more informative way of accounting as costs are spread across the year.

Question: Is a budget produced at the start of the year and published to members?

A budget is produced, and whilst not published it may be viewed on request.

Question: Are we receiving as much Gift Aid as is possible?

Yes, most people have signed up for Gift Aid, and our weekly collection is also gift aided.

Question: Why does the Building Fund not show up on these accounts?

Only some of the money came in 2024, The total funding will be accounted for in 2025.

It was proposed that Tony Jopson continue to be the Independent Examiner - agreed unanimously.

The accounts were accepted as true and accurate.

Charity Update

Chris Kendall explained the decision to change our status from Unincorporated Charity to an Incorporated Charitable Organisation (CIO). This is required by the government when received funds reach a certain threshold, and we are on the cusp of this.

Currently our four Trustees carry the financial risk of the charity; a CIO means less risk to the Trustees.

The process: a new constitution to be written, the current charity wound up and the new CIO adopted.

Question: Will the Charity Commission still have oversight of the CIO?

Yes.

Welcome to New Members

Fi and Graham Massey, and Tricia and Ian Barrett were commended by the Trustees and PPT be accepted into membership. Each one shared something of their story, and why they are committing to TUFC.

They were received and accepted unanimously.

Safeguarding

The South West Baptist Association video Introduction to Safeguarding was shown to the members.

Naomi and Lucy as our Designated Person responsible for Safeguarding were reintroduced and it was reiterated that all safeguarding guidelines and pathways are on the posters on the toilet doors.

Re-election of Trustee

It was proposed that Chris Kendall be appointed for a second term of three years.

Agreed unanimously.

The meeting closed with prayer.

TOTNES UNITED FREE CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

TOTNES UNITED FREE CHURCH
FINANCIAL STATEMENTS
for the year ended 31 December 2024

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TOTNES UNITED FREE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Charity No:	1147962
Trustees who served in the year:	David Eaton (Chair) Carol Leigh (Treasurer) Chris Kendall Rosemary Temple
Minister who served in year:	None
Independent Examiner:	A P Jopson Tony Jopson & Co Ltd Chartered Accountants 246 Peverell Park Road Plymouth PL3 4QG
Bankers:	Lloyds Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

TOTNES UNITED FREE CHURCH

TRUSTEES' REPORT

For the year ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024. Legal and administrative information set out on page 3 forms part of this report.

Structure, Governance and Management

Governing Document

Totnes United Free Church is an independent church. It is governed by a constitution and is a registered charity in its own right reference 1147962.

Appointment of trustees

The trustees serving during the year and since the year end up to the date these accounts are signed off are listed on page 3.

Trustees are nominated from within the membership and elected at the Annual General Meeting. Usually 2 or 3 Trustees (depending on the size of the team) stand down each year. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees must be members of the church baptised by full immersion.

Trustee induction and training

New Trustees are provided with an orientation pack to brief them on their legal obligations under charity law, the content of the church rules and decision making processes, and recent financial performance of the church and other important documents which are contained in an induction pack. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, including a Treasurer), administers the church. The board normally meets monthly. A minister is appointed by the church to manage its day to day operations.

Objectives and activities

The church exists to proclaim the gospel of Jesus Christ and to make Him known.

Our objectives are achieved in the following ways:

Staff

At the year end the church employed a part time operations manager.

Review of activities

2024 was a year of challenge and change, and a growing excitement about where God is leading us.

Following our pastor Ade Gascoyne's departure in the autumn of 2023, the church family devoted much time and energy to faithfully serve the Lord and our community, and at the same time to seek his guidance in the appointment of a new pastor.

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There is a growing sense of excitement and anticipation about what God will do in the church as Emily starts in 2025 and we renew our vision to reach, serve and share the gospel with our local community.

Financial Review

Totnes United Free Church has an operational surplus in 2024 of £42,426 (surplus in 2023 £19,680). The overall net asset position of the church stands at £99,701 at 31.12.24 (2023 £57,275).

Reserves Policy

The Trustees believe that the church should hold financial reserves (the Emergency Operating Reserve – EOR) to protect against fluctuations in funding and to have the ability to maintain its activities in the short term if funding is uncertain.

The trustees believe that the minimum level of the EOR should be the equivalent of 2 months of annual operating costs calculated and reviewed annually and built up to the desired level in stages in accordance with the church's overall financial position and its need to maintain its activities.

Risk Review

The Trustees identify and discuss risks on a monthly basis at team meetings.

One key risk identified is the church's dependency on income sources in a recessionary economic climate and it is acknowledged that close monitoring needs to be maintained on finances and ways of improving income streams explored.

The Trustees are developing a comprehensive risk management strategy, which will comprise:

- an annual review of the risks the church may face;
- the establishment of systems and procedures to mitigate those risks identified and

- the implementation of procedures designed to minimise any potential impact on the church should those risks materialise.

Related Parties

Trustees and management of the charity are required to disclose connections with, any organisation applying to the church for funding or being considered as a supplier. In such circumstances, the relevant individual takes no part in the related decision making process.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice that give a true and fair view of the state of the affairs of the church at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) issued by the Charity Commission. The trustees are responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the church's independent examiner is unaware.
- We as trustees have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

A resolution was proposed at the Annual General Meeting that Mr A P Jopson of Tony Jopson & Co Ltd, Chartered Accountant be appointed as independent examiner for the ensuing year.

Approved by the trustees on: 5TH JUNE 2025

and signed on their behalf by:



Carol Leigh

Treasurer/Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

I report on the accounts of Totnes United Free Church for the year ended 31 December 2024, which are set out on pages 8 to 13 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson

28/2/25
.....
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

for the year ended 31 December 2024

		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	2024	2023
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary Income	2	66,631	7,170	73,801	72,349
Investment income	3	2,305	0	2,305	2,276
Incoming resources from charitable activities					
Other activities	3	22,219	0	22,219	22,439
Total incoming resources		91,155	7,170	98,325	97,064
Resources expended					
Charitable activities	4	55,699	200	55,899	77,384
Total resources expended		55,699	200	55,899	77,384
Net incoming resources		35,456	6,970	42,426	19,680
Total funds at 1 January		57,275	0	57,275	37,595
Total funds at 31 December		92,731	6,970	99,701	57,275

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December

	Notes	£	2024	£	2023	£
FIXED ASSETS						
Tangible assets	7			3,528		7,392
CURRENT ASSETS						
Debtors & prepayments	8		11,459		6,889	
Investments	8		405		405	
Cash at bank and in hand			86,678		45,353	
			98,542		52,647	
CREDITORS: amounts						
falling due within one year	9					
Creditors			(2,029)		(494)	
Accruals & deferred income			(340)		(2,270)	
			(2,369)		(2,764)	
Net current assets				96,173		49,883
NET ASSETS				99,701		57,275
Unrestricted funds				92,471		56,975
Restricted funds				7,230		300
TOTAL FUNDS				99,701		57,275

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 13 were approved by the Trustees on 5TH JUNE 2025

and signed on their behalf by:



Carol Leigh

Treasurer/Trustee

The notes on pages 10 to 13 form part of the financial statements

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Going concern

The accounts have been prepared on the going concern basis.

Income recognition from grants

Income from grants is included in incoming resources when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which the conditions of payments have yet to be met then this income is deferred until the conditions are met.

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is shown in the notes to the financial statements.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost on a straight line basis at the following percentage rates:-

Equipment 20% straight line

Basis of allocation of expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2. Voluntary income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Committed giving / offerings	64,169	7,170	71,339	69,466
Legacies & donations	1,000	0	1,000	405
Open church Donations	1,462	0	1,462	2,478
	66,631	7,170	73,801	72,349

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2024

3. Charitable Activities - Other activities income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Building room hire	7,385	0	7,385	5,230
Gift Aid Recovered	14,393	0	14,393	14,413
Support for Interns	0	0	0	2,500
TUF Luv	413	0	413	0
Other income	28	0	28	296
	<u>22,219</u>	<u>0</u>	<u>22,219</u>	<u>22,439</u>
Investment & bank interest	<u>2,305</u>	<u>0</u>	<u>2,305</u>	<u>2,276</u>
TOTAL INCOME	<u>91,155</u>	<u>7,170</u>	<u>98,325</u>	<u>97,064</u>

4. Charitable activities – resources expended

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Staff costs	17,680	0	17,680	36,523
SWYM Interns	0	0	0	5,209
Ministry & outreach (incl SWBA, youth & childrens)	3,652	200	3,852	3,411
Designated giving - mission	7,563	0	7,563	8,680
Motor & travel expenses	43	0	43	484
Establishment costs`	10,275	0	10,275	9,391
Repairs & renewals	3,166	0	3,166	1,710
Manse costs	3,334	0	3,334	2,182
Coffee bar, functions & hospitality	1,678	0	1,678	1,272
Printing postage & stationery	340	0	340	95
Subscriptions / licences	532	0	532	859
Legal & professional	973	0	973	767
Website	836	0	836	0
Computer & software	260	0	260	0
Telephone & internet	612	0	612	1,588
Resources	81	0	81	45
Bank charges	100	0	100	107
Depreciation	3,864	0	3,864	3,936
Independent Examiner's fee	300	0	300	250
Training	410	0	410	875
	<u>55,699</u>	<u>200</u>	<u>55,899</u>	<u>77,384</u>
TOTAL RESOURCES EXPENDED	<u>55,699</u>	<u>200</u>	<u>55,899</u>	<u>77,384</u>

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2024

5. Trustees and related parties

The trustees received no remuneration during the year ended 31 December 2024 (2023 - £19,191)

There were no other transactions with related parties, which are required to be disclosed in these accounts.

6. Staff costs

	2024 £	2023 £
Wages & salaries	17,680	36,523
	<u>17,680</u>	<u>36,523</u>

No employee emoluments amounted to over £60,000 in the year (2023: nil).

The average number of employees, calculated on a full time equivalent basis, analysed by function was:-

	2024 No.	2023 No.
Furtherance of objectives, including support	0.5	1.5

TOTNES UNITED FREE CHURCH
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

7. Tangible fixed assets

	Equipment	TOTAL
	£	£
Cost		
At 1 January 2024	44,928	44,928
Additions	0	0
Disposal	0	0
At 31 December 2024	44,928	44,928
Depreciation		
At 1 January 2024	37,536	37,536
Charge for year	3,864	3,864
Disposal	0	0
At 31 December 2024	41,400	41,400
Net book amount		
As at 31 December 2024	3,528	3,528
As at 31 December 2023	7,392	7,392

8. Debtors, Prepayments & Investments

	2024	2023
	£	£
Gift Aid Debtor	7,380	6,714
Prepayments	4,079	0
Other debtors	0	175
Sainsburys shares (150)	405	405
	11,864	7,294

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,881	287
HMRC	148	207
Accruals & deferred income	340	2,270
Total creditors & provisions	2,369	2,764

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

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A P Jopson

28/2/25
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

England & Wales - Charity number 1147962

Accounts

totnes united free church

56 Fore Street, Totnes, TQ9 5RP
Registered Charity Number 1147962



Church Family Night

Tuesday 23rd April 2024

40 members and 2 friends were present. The meeting was quorate.

Dave Eaton, Chair of the Trustees welcomed everyone and opened the meeting in prayer.

Fi Eaton led those present in a time of worship.

Church Business

Our membership is currently 80, with several families moving in the past year, but we have welcomed new members too. Our Sunday service congregation is approximately 100.

As a church family, we commit to meeting twice a year to hear news of all that is going on in the life of the church. One of these meetings is our Annual General Meeting in which we present the Annual Financial Report, which will come later and a Report of Church Life to the church, ahead of presenting them to the Charity Commission.

Trustees meet every two months and are supported by the operations coordinator who minutes the meetings. Totnes United Free Church exists to proclaim the gospel of Jesus Christ and to make Him known, and is led by a team of pastor and Operations Coordinator. All other ministries are staffed by church members on a volunteer basis.

In August of 2023 we appointed a new Operations Coordinator and after a six month probation period, she has now been appointed on a permanent basis. Currently the church is seeking a new pastor, details of the process in the next item.

As a charity we are updating to become a CIO.

New Pastor Update - Dave Eaton

Dave Eaton, Chair of the Trustees talked through the process of the Baptist Union Settlement that is being followed in our search for our next pastor.

He stressed that confidentiality must be kept at all stages of the process in fairness to candidates and their current churches.

Stage 1: Initial Selection

We received 12 applications - 4 through the Baptist Union and 8 from advertising on Premier Jobs.

A shortlist of 9 candidates has been drawn up. The 5 candidates through the Premier Jobs have been asked to answer the 12 questions posed on the Baptist Union Form - this is so there can be a fair comparison of all candidates. *

Stage 2: Search Team

This team is composed of the Trustees, Prayer Planning Team, the interview team and Operations Coordinator. They will consider all applications against these three questions:

- In what ways does this application fit with what we wrote in our Church Profile?
- How will this candidate meet our needs as a church?
- What will they bring to us that we have not thought of before?

A list of candidates to move on to the next stage will be drawn up.

The date of this meeting is Thursday 9th May. Dave asked everyone to hold that meeting in prayer.

Stage 3: Virtual Interview

The interview team is Dave Eaton, Pauline Simpson, Naomi Mason-Oppong & Paul Dixon.

A set of agreed questions will be asked of all candidates to further discern if any should be invited to meet the wider church.

Stage 4: Meeting the church weekend(s)

Candidates will be invited to join us for a Shared Lunch; to have dinner with MC Leaders; to meet with the youth and children's leaders; to chat with our Operations Coordinator, and to stay with members of the church and walk the town.

Stage 5: Final invitation to preach

Stage 6: Special Church meeting

The Trustees and PPT will recommend to the church the one candidate who through the process has been discerned to be the leading candidate.

It will be a straight Yes/No vote, an agreement of 90% will be sought to appoint.

*Phil Elce asked if it was possible to know the 12 questions to be answered by candidates.

Please give your answers to the twelve questions below, taking up no more than three pages.

1. How did you come to faith in Christ and what prompted you to enter ministry?
2. What have been your recent mission and ministry (or training placement) highlights?
3. Which are your strongest ministry skills and how have you used these to serve God's kingdom?
4. Which areas of ministry do you find a particular challenge?
5. What are your key priorities for a future ministry setting?
6. What are your core theological convictions and how do you apply them in ministry and mission?
7. What principles of leadership are important to you and how do they affect the way you lead?
8. How do you pursue the ongoing development of your ministry? What in your theology and practice has changed as a result of your growth and learning?
9. What practices, habits, interests and hobbies help you to sustain your own spiritual, physical, emotional and relational well-being?
10. How do you connect with and contribute to the wider church family and other Christian partners?
11. Why are you considering leaving your current position (if you are still at college, please give completion of training as the reason) and how would you describe your relationship with those you will be leaving behind?
12. Are there any further matters or circumstances you wish to be taken into account?

Keith Maer thanked the Trustees and PPT for all their work in leading the church through the process.

The meeting prayed that the right candidate would be in the 9; for wisdom for all interviewing and meeting; for discernment and agreement as to who we should appoint.

The Living Room Cafe - Pauline Simpson

Pauline Simpson thanked John & Penny Wilkinson for their leadership of the team. There have been good discussions, chances to pray with people and one person has come to faith.

There are 3 requests: volunteers to help on a Tuesday
 Cake
 And a couple of people to manage the cafe on a
 Tuesday as of September

Prayer Planning Team - Fraser Nute

This team is a spiritual/pastoral support for the church and those who take the lead in our various ministries.

Phil Watson has decided to step down from his role on the team in order to concentrate more fully on his work with Christians Against Poverty. Fraser Nute thanked Phil for his service on the team and for all he brings to the life of TUFC.

Three new members of the team were commissioned and prayed for: Hannah Foden-Dixon, Paul Dixon and Emily White.

Simon Maer had discerned that the time is not now for him to join the team.

Unsung Hero

Karen Schofield was thanked by the church for all she does behind the scenes and for her willingness to turn up and serve. She was presented with a bouquet of flowers.

Worship

Tristan Snowsill is organising the rota for worship. He asked if anyone feels called to be part of the worship band to be in touch with him.

Finance and Accounts - Carol Leigh

The accounts for the Year End 2023 were presented by Carol Leigh. They have been interrogated and approved by an Independent Examiner and will be filed with the Charity Commission.

We are up to date with the legal adherence of the Charities Act 2022 now coming into force.

We produce accounts according to SORP (Statement of Recommended Practice) which means anyone should be able to read the accounts and understand them.

In 2023 our

Income	£71,944
Investments	2,276
Other activities	22,439

Total income **£96,659**

Expenditure

Direct	£ 3,373
Giving (10%)	11,693
Employment	41,389
Establishment	10,529
Hendra	2,194
Office	110
Fees/Subs	1,968
Repairs	1,760
Depreciation	3,936

Total expenditure **£77,389**

Surplus for the year **£19,275**

Previous Funds **£37,595**

Total Surplus **£56,870**

Finance Manager - Chris Kendall

Chris Kendall thanked Rosemary Temple for her work and gave a final call for someone to step into the role. The Trustees have agreed that if no one in church volunteers then they will separate the role with the Operations Coordinator taking over the day to day finance work, and pay a bookkeeper to run the payroll, produce the monthly reconciliations and the annual year end accounts. This will cost approximately £110 per month.

Fundraising

Chris Kendall reminded everyone that the building was the only thing to appear on all sections of the SWOT analysis at our vision evenings. There are a number of issues and repairs that are now at the point that we cannot ignore them. There are funds out there, but we as the church have to demonstrate a contribution to the total cost, so this is an advance warning that we will need to look at our financial resources in order to do this.

Any Questions

A general call to consider being part of the team for children's work - 5 people currently, so only one in three weeks off. Volunteers will be trained & DBS checked. Dave Eaton reiterated the need for volunteers across all of our ministries.

The evening closed with prayer.

TOTNES UNITED FREE CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

TOTNES UNITED FREE CHURCH
FINANCIAL STATEMENTS
for the year ended 31 December 2023

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Trustees' / Directors' report	4 to 6
Independent Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 13

TOTNES UNITED FREE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Charity No: 1147962

Trustees who served in the year: David Eaton (Chair)
Ade Gasgoyne
Carol Leigh (Treasurer)
Chris Kendall (appointed 25th May 2022)
Rosemary Temple

Minister who served in year: Ade Gasgoyne

Independent Examiner: A P Jopson
Tony Jopson & Co Ltd
Chartered Accountants
246 Peverell Park Road
Plymouth
PL3 4QG

Bankers: Lloyds Bank plc
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

TOTNES UNITED FREE CHURCH

TRUSTEES' REPORT

For the year ended 31 December 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023. Legal and administrative information set out on page 3 forms part of this report.

Structure, Governance and Management

Governing Document

Totnes United Free Church is an independent church. It is governed by a constitution and is a registered charity in its own right reference 1147962.

Appointment of trustees

The trustees serving during the year and since the year end up to the date these accounts are signed off are listed on page 3.

Trustees are nominated from within the membership and elected at the Annual General Meeting. Usually 2 or 3 Trustees (depending on the size of the team) stand down each year. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees must be members of the church baptised by full immersion.

Trustee induction and training

New Trustees are provided with an orientation pack to brief them on their legal obligations under charity law, the content of the church rules and decision making processes, and recent financial performance of the church and other important documents which are contained in an induction pack. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, including a Treasurer), administers the church. The board normally meets monthly. A minister is appointed by the church to manage its day to day operations.

Objectives and activities

The church exists to proclaim the gospel of Jesus Christ and to make Him known.

Our objectives are achieved in the following ways:

Staff

At the year end the church employed a full time minister (until September 10th) and a part time operations manager.

Regular activities

Training

Developments over the last year

- Membership at 31 December 2023 totalled

Financial Review

Totnes United Free Church has an operational surplus in 2023 of £19,275 (Deficit in 2022 £20,224). The overall net asset position of the church stands at £56,871 at 31.12.23 (2022 £37,595).

Reserves Policy

The Trustees believe that the church should hold financial reserves (the Emergency Operating Reserve – EOR) to protect against fluctuations in funding and to have the ability to maintain its activities in the short term if funding is uncertain.

The trustees believe that the minimum level of the EOR should be the equivalent of 2 months of annual operating costs calculated and reviewed annually and built up to the desired level in stages in accordance with the church's overall financial position and its need to maintain its activities.

Risk Review

The Trustees identify and discuss risks on a monthly basis at team meetings.

One key risk identified is the church's dependency on income sources in a recessionary economic climate and it is acknowledged that close monitoring needs to be maintained on finances and ways of improving income streams explored.

The Trustees are developing a comprehensive risk management strategy, which will comprise:

- an annual review of the risks the church may face;
- the establishment of systems and procedures to mitigate those risks identified and
- the implementation of procedures designed to minimise any potential impact on the church should those risks materialise.

Related Parties

Trustees and management of the charity are required to disclose connections with, any organisation applying to the church for funding or being considered as a supplier. In such circumstances, the relevant individual takes no part in the related decision making process.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice that give a true and fair view

of the state of the affairs of the church at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) issued by the Charity Commission. The trustees are responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the church's independent examiner is unaware.
- We as trustees have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

A resolution was proposed at the Annual General Meeting that Mr A P Jopson of Tony Jopson & Co Ltd, Chartered Accountant be appointed as independent examiner for the ensuing year.

Approved by the trustees on

and signed on its behalf by:

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

I report on the accounts of Totnes United Free Church for the year ended 31 December 2023, which are set out on pages 8 to 13 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson

.....
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

for the year ended 31 December 2023

			Unrestricted	Restricted	Total	Total
Notes	Funds	Funds	20232022			
			£	£	£	£
Incoming resources						
Incoming resources from generated funds						
Voluntary Income		2	70,744	1,200	69,466	52,102
Investment income		3	2,276	0	2,276	590
Incoming resources from charitable activities						
Other activities		3	22,439	0	22,439	15,054
Total incoming resources			95,459	1,200	96,659	67,746
Resources expended						
Charitable activities		4	76,484	900	77,384	87,972
Total resources expended			76,484	900	77,384	87,972
Net incoming resources			18,975 300	19,275	(20,224)	
Total funds at 1 January			37,595	0	37,595	57,819
Total funds at 31 December			56,570	300	56,870	37,595

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	7		7,392		11,328
CURRENT ASSETS					
Debtors	8	6,889		5,649	
Cash at bank and in hand		45,353		31,640	
			52,242		37,289
CREDITORS: amounts falling due within one year	9				
Creditors			(494)		
	(8,807)				
Accruals			(2,270)		
	(2,215)				
			(2,764)		(11,022)
Net current assets			49,478		26,267
NET ASSETS			56,870		37,595
Unrestricted funds			56,570		37,595
Restricted funds			300		0
TOTAL FUNDS			56,870		37,595

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 13 were approved by the Trustees on and signed on their behalf by:-

Carol Leigh
Treasurer

The notes on pages 10 to 13 form part of the financial statements

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Going concern

The accounts have been prepared on the going concern basis.

Income recognition from grants

Income from grants is included in incoming resources when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which the conditions of payments have yet to be met then this income is deferred until the conditions are met.

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is shown in the notes to the financial statements.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost on a straight line basis at the following percentage rates:-

Equipment 20% straight line

Basis of allocation of expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2. Voluntary income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Committed giving / offerings	68,266	1,200	69,466	50,016
Legacies	0	0	0	2,000
Open church Donations	2,478	0	2,478	86
	70,744	1,200	71,944	52,102

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2023

3. Charitable Activities - Other activities income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Building room hire	5,230	0	5,230	1,910
Gift Aid Recovered	14,413	0	14,413	10,619
Support for Interns	2,500	0	2,500	2,500
Other income	296	0	296	26
	<u>22,439</u>	<u>0</u>	<u>22,439</u>	<u>15,055</u>
Investment & bank interest	<u>2,276 0</u>	<u>2,276,590</u>		
TOTAL INCOME	<u>95,459</u>	<u>1,200</u>	<u>96,659</u>	<u>67,747</u>

4. Charitable activities – resources expended

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Staff costs	36,523	0	36,523	44,205
SWYM Interns	5,209	0	5,209	4,304
Ministry & outreach (incl SWBA, youth & childrens)	3,411	0	3,411	3,535
Designated giving - mission	7,780	900	8,680	10,573
Motor & travel expenses	484	0	484	667
Establishment costs`	9,391	0	9,391	6,108
Repairs & renewals	1,710	0	1,710	1,208
Manse costs	2,182	0	2,182	3,921
Coffee bar, functions & hospitality	1,272	0	1,272	745
Printing postage & stationery	95	0	95	253
Subscriptions / licences	859	0	859	206
Legal & professional	767	0	767	1970
Telephone & internet	1,588	0	1,588	2,020
Resources	45	0	45	278
Bank charges	107	0	107	99
Depreciation	3,936	0	3,936	4,596
Independent Examiner's fee	250	0	250	250
Training	875	0	875	0
Disposal of Assets	0	0	0	3,034
TOTAL RESOURCES EXPENDED	<u>76,484</u>	<u>900</u>	<u>77,384</u>	<u>87,972</u>

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS
For the year ended 31 December 2023

5. Trustees and related parties

The trustees received remuneration during the year totalling £19,191 (2022 - £27,683)

There were no other transactions with related parties, which are required to be disclosed in these accounts.

6. Staff costs

	2023 £	2022 £
Wages & salaries	36,523	44,205
	36,523	44,205

No employee emoluments amounted to over £60,000 in the year (2022: nil).

The average number of employees, calculated on a full time equivalent basis, analysed by function was:-

	2023 No.	2022 No.
Furtherance of objectives, including support	1.5	1.75

TOTNES UNITED FREE CHURCH
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

7. Tangible fixed assets

	Equipment	TOTAL
	£	£
Cost		
At 1 January 2023	44,928	44,928
Additions	0	0
Disposal	0	0
At 31 December 2023	44,928	44,928
Depreciation		
At 1 January 2023	33,600	33,600
Charge for year	3,936	3,936
Disposal	0	0
At 31 December 2023	37,536	37,536
Net book amount		
As at 31 December 2023	7,392	7,392
As at 31 December 2022	11,328	11,328

8. Debtors & Prepayments

	2023	2022
	£	£
Gift Aid Debtor	6,714	4,889
Other debtors	175	760
	6,889	5,649

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	287	170
HMRC	207	418
Pension	0	134
Accruals & deferred income	2,270	2215
Total creditors & provisions	2,764	2,937

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson

8/2/24
.....
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

England & Wales - Charity number 1147962

Accounts

totnes united free church

56 Fore Street, Totnes, TQ9 5RP
Registered Charity Number 1147962



Church Family Night & AGM

Wednesday 18th October 2023

38 members were present and apologies had been received from 4 members. The meeting was quorate.

Dave Eaton, Chair of the Trustees welcomed everyone and opened the meeting in prayer.

Phil Watson led those present in a time of worship.

Introduction & Purpose of the meeting Dave Eaton

Review of 2022

Our membership is currently 80, with several families moving in the past year, but we have welcomed new members too. Our Sunday service congregation is approximately 100.

As a church family, we commit to meeting twice a year to hear news of all that is going on in the life of the church. One of these meetings is our Annual General Meeting in which we present the Annual Financial Report, which will come later and a Report of Church Life to the church, ahead of presenting them to the Charity Commission.

This year you will hear a short summary from me and then each member of the prayer planning team will come forward and share more from different areas of church life. This will demonstrate the number of ministries and activities that the church supports every week.

Trustees meet every two months and are supported by the operations coordinator who minutes the meetings. Totnes United Free Church exists to proclaim the gospel of Jesus Christ and to make Him known.

This is fulfilled by a staff team of a pastor and operations coordinator. All other ministries are staffed by church members on a volunteer basis.

One of the key developments in 2022 was the decision to employ two interns with support from the South West Baptist Association. Therefore, in September 2022 we welcomed Lu to the

church and in November Meagan joined. We are grateful as a church family for those who opened their homes and lives to support Meg and Lu during their time in Totnes.

One of the key areas of ministry that was developed was the Living Room. This was an outreach to the town, a warm space over winter and an opportunity for deeper conversations over a coffee. The after party is a key aspect where members of the team share a small passage from the bible or a testimony and discussions flow. We have seen people take steps to come to church and become regular attendees through the outreach of the Living Room

As Trustees we received a request for a sabbatical from the Pastor. We were pleased to be able to support this request for a 3 month sabbatical in 2023.

To support the church family in the absence of a pastor the Prayer Planning Team was created to provide spiritual and pastoral support to the church family. They have continued in this as Ade Gascoyne left Totnes United Free church at the beginning of September to join the navy as a chaplain.

These are their reports:

The Living Room

Pauline Simpson

This term Living Room Cafe was firstly managed by our wonderful band of volunteers, until John & Penny recently took on managing this outreach, and they are doing a great job.

The Living Room Cafe is the front face of TUFC - open to all and it aims to be a place of warmth, love, peace, acceptance and a place for many encounters with the love of Jesus. Each Tuesday and Thursday you will find many people here ranging from a new born baby to a 95 year old! There are opportunities to chat and most people are happy to share their thoughts on faith and their experiences or concerns and happy to receive prayer. Some guests have also come into Create and Womens Scripture and some have come in on a Sunday.

Prayer

Pauline Simpson

There are many opportunities throughout every week to pray. It is vitally important that we pray!

Monday Evening 7-8pm

Led by Polly and me.

We use our Bibles which are our prayer books! We worship and pray for anything and everything!

Wednesday Morning 7.30 - 8am

Sundays

Jean Le Roux

WORSHIP & SERMON:

Our worship teams regularly lead us into the Presence of God as we worship, and the sermons we hear are inspiring and often challenging.

LOVING & WELCOMING CHURCH:

I want to say thank you for being part of such a welcoming church and for making newcomers feel welcomed and loved.

PRAYERS:

We have also started praying for situations; events and people groups that God puts on our hearts.

FAMILY & COMMUNITY:

For me I sense a general feeling of family, friendship and community being developed as we meet on Sunday mornings and have lunches together.

EXPECTANT HEART:

We are in an exciting time when, I believe, God wants to MOVE even more powerfully in our Sunday Services, so let's come to church with an EXPECTATION of God being WITH us and making His Presence known among us.

CAP

Phil Watson

Partner Churches

The South Hams CAP Centre has been well supported by individuals and by our partner churches. We now have five churches supporting our centre as follows:-

Dartmouth Baptist Church (DBC).

Flavel Church - in Dartmouth (joined us this year).

Kingsbridge Family Church (KFC).

South Hams Christian Fellowship (SHCF)- in Kingsbridge.

Totnes United Free Church (TUFC).

CAP has a Support Team, Debt Coaches and is managed by JEN SWEET - CAP South West Area Manager

Tech Teams - Sound and Projection

Phil Watson

Eric Oppong continues to the the lead for the sound and projection teams, for which we sincerely thank him. We are beginning to take a look at our equipment and see how it could be improved to facilitate a better outcome for our services.

Music Teams

- Liz Gopal has now stepped down as our Music Worship Leader, and we would once again like to thank her so much for all she has done with our worship teams over the past seven or so years. Her encouragement, vision and skill has led our music teams forward to the position we enjoy today.
- Tristan Snowsill has kindly taken on the task of producing rotas for the worship teams, and we thank him for that.
- Sunday mornings and the occasional midweek meetings are served by a number of worship leaders who take responsibility for their team from week to week. This arrangement seems to be working well, and thank you to all the worship leaders and musicians who make up these teams.

- Please pray about the possibility of God calling someone to take on the role of Worship Leader, as Liz has done in the past.

Church Groups & Alpha

Fraser Nute

There are nine different groups here at Totnes United Free and I'd like to give thanks and celebrate God's goodness to the Mission Communities in Bridgetown, Diptford, Ipplepen & Totnes, along with Create, Women's Scripture, Men's Group, Kintsugi Hope & Alpha.

As a church we believe in the value of small groups - groups of up to 12-15 people meeting together through the week. These groups are a microcosm of the larger church and provide pastoral support, fellowship and a way to share our lives. They also enable people to discover and develop their spiritual gifts, learn from God's word, worship and pray, and serve together. All these elements are integral to these friendship groups and they are open to everyone.

We'd like to say a big 'thank you' to the faithful and faith filled team of people who have led our groups over the last year: Phil & Lynn, Matt & Liz, John & Margaret, Pete & Pauline, Jean & Rachel, Humfrey & Rosemary.

Our Church mission statement is: 'Going with the Good News and Growing Followers of Jesus.' These small groups will always be doing that: helping people in the community meet Jesus and enabling everyone to grow in their faith and find a home in this church family. All the Mission Communities reported that they had met regularly throughout the year for fellowship and Bible study, supporting group members with prayer and practically.

Create: A group for arts and crafts on a Tuesday, with people enjoying discovering their artistic skills they didn't know they had, which is a great encouragement. The group chat and share as they paint or craft and it's been exciting to welcome one or two new people. People seem to feel comfortable and at home together. It's a great group.

Women's Scripture: We have about 12 women meeting together on Thursdays at 10 here in the Cream Room. The highlight this term has been members stepping out of their comfort zone and leading a Bible study with great support from the whole group. We have developed strong supportive relationships and have welcomed a couple of new people which is greatly encouraging. We share our prayer needs and pray for each other. It's a vibrant, lively support group of women seeking to know more of the Lord.

Men's Group: Men in our church and occasional others meet on Thursdays at 10am usually at the Quayside Bistro. Our discussions are purely Holy Spirit led and often go deep into the Word covering a vast range of topics.

Alpha: This year we have 11 guests on our Alpha course. Unusually our ages range from 17 - 75! Each guest is seriously seeking Jesus, and we already trust one another to disagree well,

and to laugh and to cry together. A big thank you to our faithful prayer team... we couldn't do this without strong spiritual support. Ric and Emma you're the best helpers we could ask for, thank you.

Youth and Children

Dave Eaton

Our creche children have grown and become school age children.

Children – Mary writes, it has been a tremendous privilege to lead the children ministry for almost 20 years. The team has lost some key members recently with Alex passing away and the Shilstons moving to a church closer to home. Despite this there is a team in place during this term.

Helen has stepped onto the team and is helping with back hall creative sessions which involve those who have just started school.

Mary is really sad to say goodbye to the children and the team and her hope is that someone will be found to lead this group.

Dave thanked Mary who has led the team so brilliantly and faithfully, and reiterated her call for an overseer to step up.

Youth: Paul & Hannah Dixon have stepped down from leading the youth, and we now have Hannah Harris in that role. She has asked for prayer for building relationships and for those who are no longer youth and have moved on.

Finance

Carol Leigh

The formal audit of accounts by Tony Jopson was received and accepted.

The year 2022 saw a significant percentage drop in income largely due to the effects of the Pandemic. The drop was significant that the auditor was considering issuing a qualification against the accounts which would have meant that we could not have continued to trade as a going concern. Praise God we are turning this around and many thanks to church members and friends for increased financial support.

Accounts 2022

Total Income: £67,746

Total Expenditure: £87,966

Loss: £20,220

Accounts Year to Date 2023

Total Income: £92,632

Total Expenditure: £78,963

Surplus: £13,669

Going Forward - The process for finding our next Pastor

Our envisioning evenings are happening here at church on:

Wednesday 15th November at 7.30pm

Wednesday 22nd November at 7.30pm

Wednesday 29th November at 7.30pm

All of them will be facilitated by Carl Smethurst of the SW Baptist Union and he will set the format of the evenings, but they will in turn look at the Past, Present and Future of TUFC in order for us to then write our church profile.

The church profile will have:

An introduction

The church as it is now

Information on the surrounding community

The church we wish to see

Ministry we are seeking

History

Practical matters

We hope to have an online link for those who cannot be here for every meeting.

But our process starts now with our praying and that is the responsibility of all of us.

Special Guest

Ade Gascoyne

Ade had sent us a short video message.

His nickname is Bish (short for Bishop) and he's grateful that everyday he is able to share something of God and that the men expect him to pray before they go out training, change leaders etc. One young man said, 'I'm not religious, but your prayers move me.' Ade was able to share with him that this is the Holy Spirit making himself known. Some have joined the evening Communion service and he has had to order Bibles for some of the men.

He asked us to pray for him and Mary and the girls as they deal with the separation, that they would find a house; for his training on Dartmoor and his first posting on a destroyer in a month's time.

From the floor

Matt Gopal thanked the Trustees for their leadership of the church.

The evening closed with members praying in small groups.

We were encouraged to pray for Ade's requests and for the vision evenings and for the Pastor that God is calling to TUFC.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

I report on the accounts of Totnes United Free Church for the year ended 31 December 2022, which are set out on pages 8 to 13 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson
A P Jopson

.....
6/3/23
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

for the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income	2	51,270	832	52,102	69,296
Investment income	3	590	0	590	2,408
Incoming resources from charitable activities					
Other activities	3	15,055	0	15,055	16,432
Total incoming resources		66,915	832	67,747	88,136
Resources expended					
Charitable activities	4	87,139	832	87,972	84,225
Total resources expended		87,139	832	87,972	84,225
Net incoming resources		(20,224)	0	(20,224)	3,911
Total funds at 1 January		57,819	0	57,819	53,908
Total funds at 31 December		37,595	0	37,595	57,819

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	7		11,328		18,873
CURRENT ASSETS					
Debtors	8	5,649		7,309	
Cash at bank and in hand		31,640		32,393	
			37,289	39,702	
CREDITORS: amounts					
falling due within one year	9				
Creditors		(8,807)		(556)	
Accruals		(2,215)		(200)	
			(11,022)	(756)	
Net current assets			26,267	38,946	
NET ASSETS			37,595	57,819	
Unrestricted funds			37,595	57,819	
Restricted funds			0	0	
TOTAL FUNDS			37,595	57,819	

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 13 were approved by the Trustees on and signed on their behalf by:-

Carol Leigh
Treasurer

Totnes United Free Church 2023

Description	Projected Year End	Actual Year End	Actuals year ends		
			2022	2021	2020
INCOME					
Offering - Non Gift Aid	6900	12010	6906	11699	9956
Gift Aid Receipts	42000	56410	42277	57297	55575
Restricted Giving Received	0	550	831	100	800
Tax Refunds on Gift Aid	12535	12606	10619	13432	16686
Dividends Received	15	29	21	32	5
Grants Received	0	0	0	444	2000
Legacies		0	2000		
Church Room Hire	4200	4900	1910	0	630
Lorry Use Income	0	0	0	2	150
Bank Interest Received	36	118	10	2406	13
Hendra Trust Interest	600	1675	580	120	550
Brite Festival	0	0		0	460
CAP designated donations	0	0	0	940	0
Lee Abbey	0	0		0	0
Living Room Donations	960	1538	86	460	127
Youth work Receipts	0	0		0	1205
Insurance Claims	0	0	0	0	559
Support for Interns		2500	2500		
Alpha Income	0	0	0	0	0
Other Income	0	296	6	2	
			0		
TOTAL INCOME	67246	92632	67746	86933	88716

DIRECT EXPENSES

TOTAL DIRECT EXPENSES	3660	3556	3329	1888	3859
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GIVING

Support & Giving to Missions **	4920	4880	5660	5402	6044
Giving to Charitable Causes	0	0	0	0	0
CAP Charity	720	720	720	933	2000
Tear Fund	0	0	0	105	385
BP & HS Rex Missionaries	3200	3000	3000	3000	3000
Kinsugi Hope		360	361		
Prayer Wave	0	0	0	150	0
Speaker's Honorariums	400	100	200	2020	550
S W Baptist Association	1800	1800	1800	586	3000
Gifts for Congregation	400	533	113	160	387
Restricted Funds Used		300	832		
				0	0
TOTAL GIVING	11440	11693	12686	12357	15366

OVERHEADS

Employment Costs

Sub-Total	38683	41152	48509	47174	52022
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Establishment Costs

0

Sub-Total	10250	11081	7809	6552	7260
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Manse (Hendra)

0

0

3834	3680	3921	5516	4410	

Office

0

650	236	632	1003	1391	
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Fees & Subscriptions

1782	1992	2131	2244	2406	
------	------	------	------	------	--

Repairs Renewals & Maintenance

1200	1637	1145	675	2856	
------	------	------	-----	------	--

Other

0	0	3149	1073	893	
---	---	------	------	-----	--

Depreciation

Equipment Depreciation

3936	3936	4596		3936	
------	------	------	--	------	--

Sub-Total	3936	3936	4596		3785

Suspense

Sub-Total			59		
------------------	--	--	----	--	--

0

TOTAL EXPENDITURE	60059	67270	75280	66124	80336
TOTAL GIVING	11440	11693	12686	12357	16106

TOTAL OVERHEADS	71499	78963	87966	78481	96442
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SURPLUS/DEFICIT	-4253	13670	-20220	8453	-7726
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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson
A P Jopson

.....
Date
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

England & Wales - Charity number 1147962

Accounts



AGM & Family Night Report, Wednesday 19th October 2022

As a church family, we gather twice a year to hear news of all that is going on in the life of the church and make plans together for the future. Our October meeting is also our AGM, where a financial report is presented and we have an opportunity to vote on any big decisions if necessary.

As this was our AGM, a register of church members was taken to ensure we were quorate. Our Constitution states that we need 30% of the church membership present. Our current membership is 87 church members and 40 of these members attended, making us quorate with 46% attendance.

Pauline introduced the evening, welcoming all and leading us in a time of prayer. Liz then led us in a time of worshipping the Lord together.

We then spent time hearing news from our Small Groups: Evening small groups; Kintsugi Hope; Alpha; CREATE Art Group; Women's Scripture Group [daytime] and the Men's Daytime Group. The leaders of these groups shared encouragements and challenges as well as ideas and resources.

As a Registered Charity, we are required by the Charity Commission to present a Report detailing our activities over the past year. Ade Gascoyne, our Pastor, presented this report.

Report of the Past Year 2021/22

Ade began by stating that we have come a long way as a church over the past 12 months. This time last year we were still very much emerging from the Pandemic. With approximately half of the congregation no longer gathering for regular worship, we had to step forward in faith believing that the Lord would build His church and cause us to rise up in strength again. Ade expressed how good it was to be able to celebrate Christmas in the building again and enjoy time together without complications.

In January we took the words of Jesus from John 14:21 as our **Vision for 2022**.

"Those who accept my commandments and obey them are the ones who love me. And because they love me, my Father will love them. And I will love them and reveal myself to each of them." John 14:21 NLT

We set out into 2022 with a desire to obey the Lord's leading, to love Him with everything we have, and to seek encounters with Him. We also wanted to learn to live the way modelled by Jesus and to practise His habits e.g. regularly sharing food together and being willing to travel to other towns to worship. These experiences were both fun and informative as we processed everything together.

Our current situation:

We are now slowly returning to full strength again on Sundays and throughout the week.

Our **Worship Ministry Team** is successfully raising up new young worship leaders.

Our **Speaker Team** continues to encourage and inspire the church, with many different voices.

Our evening **Small Groups** are thriving as they meet weekly in homes to share life and to pursue the full experience of life with Christ. Our faithful Group Leaders provide warm hospitality, and help to facilitate these groups where people can access true fellowship, honest discipleship and pastoral care.

A number of new groups have been launched this past year:

- Our Arts and Crafts fellowship, **CREATE**, has been a wonderfully life-giving group for many.
- Our first **Kintsugi Hope** group was a great success, allowing many of us to learn together all about how to deal positively with our mental and emotional lives and move towards wholeness.
- A new **Alpha Course** has recently got off to a strong start with 9 guests.
- The South Hams **CAP Centre**, managed by Phil Watson, has taken on 2 new Debt Coaches: one from TUFC, Alex. The Centre now has the capacity to help more families and individuals as they battle their debts whilst facing increasing pressure through the current cost of living crisis.

Our **Board of Trustees** has changed this year: Carol Leigh took on the role of Treasurer following the resignation of Peter Gray and Chris Kendall joined the Board. Both are proving to be great assets, bringing a lot of wisdom and care to the running of the church as a charity.

The Board of Trustees proposed that we appoint a new team to help with the spiritual and pastoral leadership and support of the church family. The **Prayer Planning Team** (a term borrowed from our friends in Ichthus) began to form. A number of our key leaders who are active in the life of the church were asked to consider serving on this new team. Those who felt called, began meeting to pray and to set priorities. The first few Prayer Planning Team meetings have been very constructive.

The priorities the team have identified thus far are:

- For prayer:
 - That everything we do be tinder for the fire of revival.
 - That the veil between heaven and earth will be drawn back in our prayer and worship times.
 - That that faith would powerfully arise across the church, like a sail to catch the winds of the spirit and pursue adventure in the oceans of the kingdom purposes of God".

Some of the key changes the church needs to make were identified as:

- Refocus our ministry towards our community and how the Lord wants us to reach out.
- Plan and do more regular outreach.
- Open our building as much as possible to the public as a warm space and a place to explore faith in Christ. (Our outreach café is due to open 2 days a week after the October half term .)
- Reintroduction of prayer walking, fasting & regular prayer gatherings
- Reintroduction of simple hospitality on Sunday mornings to build relationships over tea & coffee as part of the service.
- Focus on training experiences - opening experiences to the church family as well as our trainees.
- Preach the joy of serving.
- Plan well for our Church Weekend Away at Lee Abbey. Abi Willetts and Henry George [Ichthus] have been invited to share, as has Johnny Richmond from Kingsbridge YCF.

New Interns at TUFC

An opportunity opened up to us as a church in the form of the Invest Programme. This SWBA [South West Baptist Association] subsidised programme offered us the possibility of recruiting Christian workers to serve in the church whilst they trained with SWYM [South West Youth Ministries]. This would enable us to build a core mission team which could be active throughout the week and support a number of areas of church life. Luciana joined us on this scheme at the beginning of September and Meaghan is due to arrive on Sunday 30th October. We believe the Lord will raise up these two women to become strong in their gifts and that He will use them to supercharge the work He wants to do here.

Along with many churches in the current climate, our financial resources may be at a low ebb but our faith levels, and passion for Jesus is rising; our prayer meetings are heating up; and our friendships are being strongly forged. God is clearly moving us forward as a church family and we are genuinely excited for all he will do in the coming year. Thank you Lord!

Prayer Planning Team

Following the Report of the Year, our Pastor, Ade and Chair of Trustees, Dave introduced and commissioned the new Prayer Planning Team.

Dave explained how this team had been formed following the need being raised and then discussed by the Board of Trustees. A proposal was brought to the church membership at the last Church Family Night in May 2022. The concept is that this team will provide support spiritually through prayer.

Ade explained the origins of the name: Prayer Planning Team, which was first encountered by him at Ichthus.

Its specific purpose is:

- 1: Praying for the church family.
- 2: Feedback to Church Leadership of what they sense the Lord is saying.
- 3: Helping to set priorities.
- 4: Reflecting back to the church what they feel the Lord is saying.

Dave thanked those who were approached for the role, some of whom, after prayerful consideration, were unable to commit themselves at this time.

The Prayer Planning Team is ideally a group of 5 or 6 people, large enough to support the church when Ade is on Sabbatical for three months, March - May 2023.

Dave explained that, by commissioning this team at the meeting, they could make a start as an active group, prior to Ade's sabbatical. The Prayer Planning Team is to be well connected to one another, accessible and ready to lead by example.

The team has met a few times and they are: Jean le Roux, Fraser Nute, Pauline Simpson, Phil Watson and David Eaton.

Church members were invited to come forward to pray for each member of the team, as they were commissioned through prayer in the Holy Spirit.

Questions were invited.

- What's the difference between the Board of Trustees and the Prayer Planning Team?

The Board of Trustees is instrumental in the governance of the church as a charity. The Prayer Planning Team helps to lead the church spiritually.

Prior to a break for refreshments, Ade introduced a well-loved Family Night tradition, whereby we honour different people who serve our church and community.

Unsung Heroes

We thanked Margaret and John for all that they do, going above and beyond, for the church and community. Ade presented them with a gorgeous bouquet of flowers on behalf of us all.

Following the break, which was a great opportunity to catch up with one another over tea, coffee and cake, we regrouped. A big thank you to the refreshments team and to all our wonderful bakers.

Safeguarding Team

Paul Dixon has now stepped away from his role as our Designated Person for Safeguarding, a role he shared with Naomi Oppong. Dave thanked Paul, on behalf of the church, for all his time and commitment to this role. As Paul has many other responsibilities within the life of the church, it is good news that Lucy Snowsill can now step in and share this important role with Naomi. Thank you Lucy! Lucy and Naomi are supported by the wider Safeguarding Team: Ade Gascoyne, Mary Gascoyne and David Eaton.

The Team meets every other month. The Designated Persons for Safeguarding can be contacted through the dedicated Safeguarding mobile phone 07508 141082 and the email address safeguarding@totnesunitedfree.org.uk , or of course in person.

Financial Report

Our Treasurer, Carol Leigh, gave an overview of the accounts for 2021/22 and Year to Date. The full Accounts and Report are available on request from Carol or Rosemary. They will also be uploaded to the Charity Commission, and will be a matter of public record, later this week.

2021 Accounts:

Final Figures for 2021:

Total Income £88,136

Total Expenditure £84,225

Profit £3,911

Accounts Year to Date 2022 : 1st January - 31st August 2022

PROJECTED Total Income £72,718

PROJECTED Total Expenditure £81,301

PROJECTED Deficit £8,583

Carol explained that it was hard to budget as a result of the previous 2 abnormal COVID years.

Giving

Totnes United Free Church does not receive any external funding and we are, therefore, dependent on and very grateful for the gifts and offerings of our church members and friends. Carol explained the importance of signing a Gift Aid declaration, if you are eligible. Gift Aid means we can claim extra money from HMRC, an extra 25p for every £1 donated as long as you have paid the basic rate of tax and make the donation from your own funds. Furthermore, whilst physical gifts cannot be Gift Aided, purchased items may be reimbursed back to you from church. The reimbursed cash could then be donated back to church as Gift Aid giving, thereby enabling us to claim extra funds. Other ways to benefit the church include donating your Nectar Points and making purchases through Amazon Smile nominating TUFC

without any cost to the purchaser. QR codes are being set up for church so that giving digitally can be simplified.

Time for Questions

Dave introduced a time for any questions from the church family.

1. Has the Sunday evening shared meal stopped?

Ade explained that the current focus has been to build a rhythm and momentum for the Sunday morning services again. Members were asked for a show of hands if they would like to indicate support for the reintroduction of a regular shared meal. Several people responded positively. Ade suggested that we could have a shared lunch one Sunday a month or one Sunday a term and our Evening Small Groups could take it in turn to host it.

2. Prayer ministry in the service doesn't seem to happen now. Why not?

Dave explained that whoever is hosting or speaking on a Sunday could initiate this. We could be more intentional and allocate more prayer ministry times in more of the services.

3. Is it ok for those not formally on the prayer team to pray for people?

Ade explained that spontaneous prayer is good and people are welcome to pray for those around them in the service. In the more formal context, when people are invited forward for prayer, this should be with the prayer team as they have particular experience and training.

Prayer for the new Café

The vision for this new outreach café is that it will be a powerful vehicle for the Gospel, born in the heart of God. Our desire is that it will be a way for people to access faith. Prayer for the café took place and we were encouraged to listen for guidance from the Lord.

Prayer & Close

Jean closed the evening with prayer.

TOTNES UNITED FREE CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

TOTNES UNITED FREE CHURCH

FINANCIAL STATEMENTS

for the year ended 31 December 2021

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Trustees' / Directors' report	4 to 6
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Statement of financial activities	8
Balance sheet	9
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TOTNES UNITED FREE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Charity No:	1147962
Trustees who served in the year:	David Eaton (Chair) Ade Gasgoyne Peter Gray (Treasurer – resigned Oct 21) Carol Leigh (Treasurer – appt Nov 21) Rebecca Sadler (resigned Jan 21) John Phipps (resigned Jan 21) Rosemary Temple
Minister who served in year:	Ade Gasgoyne
Independent Examiner:	A P Jopson Tony Jopson & Co Ltd Chartered Accountants 246 Peverell Park Road Plymouth PL3 4QG
Bankers:	Lloyds Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

TOTNES UNITED FREE CHURCH

TRUSTEES' REPORT

For the year ended 31 December 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021. Legal and administrative information set out on page 3 forms part of this report.

Structure, Governance and Management

Governing Document

Totnes United Free Church is an independent church. It is governed by a constitution and is a registered charity in its own right reference 1147962.

Appointment of trustees

The trustees serving during the year and since the year end up to the date these accounts are signed off are listed on page 3.

Trustees are nominated from within the membership and elected at the Annual General Meeting. Usually 2 or 3 Trustees (depending on the size of the team) stand down each year. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees must be members of the church baptised by full immersion.

Trustee induction and training

New Trustees are provided with an orientation pack to brief them on their legal obligations under charity law, the content of the church rules and decision making processes, and recent financial performance of the church and other important documents which are contained in an induction pack. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, currently called the Leadership Team (including a Secretary and a Treasurer), administers the church. The board normally meets monthly. A minister is appointed by the church to manage its day to day operations.

Objectives and activities

The church exists to proclaim the gospel of Jesus Christ and to make Him known.

Our objectives are achieved in the following ways:

Staff

At the year end the church employed a full time minister and a part time operations manager.

Regular activities

With the onset of the COVID-19 pandemic in March the regular activity of the church has been significantly affected. The style of corporate worship for the church is such that the whole church has not met together en masse for the majority of the year.

From difficult beginnings a Sunday worship and teaching time has been established via Zoom which is attended by the majority of the congregation.

The church has also established the ability to put on Drive In Church when regulations allow. This was run during October and November.

Mid week Mission Community groups have continued to meet on line via Zoom which has become vital for many.

The majority of youth work and children's work has been on line with a few socially distanced meetings when regulations made this possible.

Training

Training has been severely curtailed although there was significant time and effort put into Safeguarding training early in the year.

Developments over the last year

The key developments during 2021 can be summarised as follows:

- Membership at 31 December 2021 totalled 83

Financial Review

Totnes United Free Church has an operational surplus in 2021 of £3,911 (2020 £7,267 deficit). The overall net asset position of the church stands at £57,819 at 31.12.21 (2020 £53,908).

Reserves Policy

The Trustees believe that the church should hold financial reserves (the Emergency Operating Reserve – EOR) to protect against fluctuations in funding and to have the ability to maintain its activities in the short term if funding is uncertain.

The trustees believe that the minimum level of the EOR should be the equivalent of 2 months of annual operating costs calculated and reviewed annually and built up to the desired level in stages in accordance with the church's overall financial position and its need to maintain its activities.

Risk Review

The Trustees identify and discuss risks on a monthly basis at team meetings.

One key risk identified is the church's dependency on income sources in a recessionary economic climate and it is acknowledged that close monitoring needs to be maintained on finances and ways of improving income streams explored.

The Trustees are developing a comprehensive risk management strategy, which will comprise:

- an annual review of the risks the church may face;
- the establishment of systems and procedures to mitigate those risks identified and
- the implementation of procedures designed to minimise any potential impact on the church should those risks materialise.

Related Parties

Trustees and management of the charity are required to disclose connections with any organisation applying to the church for funding or being considered as a supplier. In such circumstances, the relevant individual takes no part in the related decision making process.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice that give a true and fair view of the state of the affairs of the church at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) issued by the Charity Commission. The trustees are responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the church's independent examiner is unaware.
- We as trustees have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

A resolution was proposed at the Annual General Meeting that Mr A P Jopson of Tony Jopson & Co Ltd, Chartered Accountant be appointed as independent examiner for the ensuing year.

Approved by the trustees on

and signed on its behalf by:

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

I report on the accounts of Totnes United Free Church for the year ended 31 December 2021, which are set out on pages 8 to 13 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson

.....
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income	2	69,196	100	69,296	66,458
Investment income	3	2,408	0	2,408	562
Incoming resources from charitable activities					
Other activities	3	16,432	0	16,432	21,495
Total incoming resources		88,036	100	88,136	88,515
Resources expended					
Charitable activities	4	84,065	160	84,225	95,782
Total resources expended		84,065	160	84,225	95,782
Net incoming resources		3,971	(60)	3,911	(7,267)
Total funds at 1 January		53,848	60	53,908	61,175
Total funds at 31 December		57,819	0	57,819	53,908

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December

	Notes	£	2021	£	2020	£
£						
FIXED ASSETS						
Tangible assets	8		18,873		24,717	
CURRENT ASSETS						
Debtors	9	7,309		6,263		
Cash at bank and in hand		32,393		23,778		
			39,702		30,041	
CREDITORS: amounts falling due within one year	10					
Creditors		(556)		(650)		
Accruals		(200)		(200)		
			(756)		(850)	
Net current assets			38,946		29,191	
NET ASSETS			57,819		53,908	
Unrestricted funds			57,819		53,848	
Restricted funds			0		60	
TOTAL FUNDS			57,819		53,908	

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 14 were approved by the Trustees on and signed on their behalf by:-

P Bray
Treasurer

The notes on pages 10 to 13 form part of the financial statements

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Going concern

The accounts have been prepared on the going concern basis.

Income recognition from grants

Income from grants is included in incoming resources when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which the conditions of payments have yet to be met then this income is deferred until the conditions are met.

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is shown in the notes to the financial statements.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost on a straight line basis at the following percentage rates:-

Equipment 20% straight line

Basis of allocation of expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2. Voluntary income

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Committed giving / offerings	69,196	100	69,296	66,458
	<u>69,196</u>	<u>100</u>	<u>69,296</u>	<u>66,458</u>

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

3. Charitable Activities - Other activities income

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Building room hire	488	0	488	630
Grants	0	0	0	2,000
Lee Abbey	940	0	940	0
Gift Aid Recovered	14,391	0	14,391	16,686
Totnes Christian / Brite Festival	120	0	120	260
Other income	493	0	493	1,919
	<u>16,432</u>	<u>0</u>	<u>16,432</u>	<u>21,495</u>
Investment & bank interest	<u>2,408</u>	<u>0</u>	<u>2,408</u>	<u>562</u>
TOTAL INCOME	<u><u>88,036</u></u>	<u><u>100</u></u>	<u><u>88,136</u></u>	<u><u>88,515</u></u>

4. Charitable activities – resources expended

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Staff costs	47,135	0	47,135	52,723
Premises hire costs during lockdown	0	0	0	1,455
Ministry & outreach (incl SWBA, youth & childrens)	3,696	0	3,696	3,213
Designated giving - mission	9,440	160	9,600	16,106
Motor & travel expenses	1,564	0	1,564	893
Establishment costs`	5,176	0	5,176	5,840
Repairs & renewals	675	0	675	2,856
Manse costs	5,516	0	5,516	4,410
Coffee bar, functions & hospitality	307	0	307	222
Printing postage & stationery	144	0	144	305
Subscriptions / licences	669	0	669	877
Legal & professional	1,280	0	1,280	1,160
Telephone & internet	2,020	0	2,020	2,082
Resources	153	0	153	444
Bank charges	96	0	96	170
Depreciation	5,844	0	5,844	2,826
Independent Examiner's fee	200	0	200	200
Training	150	0	150	0
	<u>84,065</u>	<u>160</u>	<u>84,225</u>	<u>95,782</u>
TOTAL RESOURCES EXPENDED	<u><u>84,065</u></u>	<u><u>160</u></u>	<u><u>84,225</u></u>	<u><u>95,782</u></u>

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

6. Trustees and related parties

The trustees received remuneration during the year totalling £25,551 (2020: £19,827).

There were no other transactions with related parties, which are required to be disclosed in these accounts.

7. Staff costs

	2021 £	2020 £
Wages & salaries	46,885	52,723
	<u>46,885</u>	<u>52,723</u>

No employee emoluments amounted to over £60,000 in the year (2019: nil).

The average number of employees, calculated on a full time equivalent basis, analysed by function was:-

	2021 No.	2020 No.
Furtherance of objectives, including support	2.0	1.5

TOTNES UNITED FREE CHURCH
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

8. Tangible fixed assets

	Vehicles £	Equipment £	TOTAL £
Cost			
At 1 January 2021	4,794	44,043	48,837
Additions	0	0	0
Disposal	0	0	0
At 31 December 2021	4,794	44,043	48,837
Depreciation			
At 1 January 2021	0	24,120	24,120
Charge for year	960	4,884	5,844
Disposal	0	0	0
At 31 December 2021	960	29,004	29,964
Net book amount			
As at 31 December 2021	3,834	15,039	18,873
As at 31 December 2020	4,794	19,923	24,717

9. Debtors & Prepayments

	2021 £	2020 £
Gift Aid Debtor	7,222	6,263
Other debtors	87	0
	7,309	6,263

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	117	22
HMRC	385	385
Pension	54	243
Accruals & deferred income	200	200

Total creditors & provisions

756

850

TOTNES UNITED FREE CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

TOTNES UNITED FREE CHURCH

FINANCIAL STATEMENTS

for the year ended 31 December 2021

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TOTNES UNITED FREE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Charity No:	1147962
Trustees who served in the year:	David Eaton (Chair) Ade Gasgoyne Peter Gray (Treasurer – resigned Oct 21) Carol Leigh (Treasurer – appt Nov 21) Rebecca Sadler (resigned Jan 21) John Phipps (resigned Jan 21) Rosemary Temple
Minister who served in year:	Ade Gasgoyne
Independent Examiner:	A P Jopson Tony Jopson & Co Ltd Chartered Accountants 246 Peverell Park Road Plymouth PL3 4QG
Bankers:	Lloyds Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

TOTNES UNITED FREE CHURCH

TRUSTEES' REPORT

For the year ended 31 December 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021. Legal and administrative information set out on page 3 forms part of this report.

Structure, Governance and Management

Governing Document

Totnes United Free Church is an independent church. It is governed by a constitution and is a registered charity in its own right reference 1147962.

Appointment of trustees

The trustees serving during the year and since the year end up to the date these accounts are signed off are listed on page 3.

Trustees are nominated from within the membership and elected at the Annual General Meeting. Usually 2 or 3 Trustees (depending on the size of the team) stand down each year. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees must be members of the church baptised by full immersion.

Trustee induction and training

New Trustees are provided with an orientation pack to brief them on their legal obligations under charity law, the content of the church rules and decision making processes, and recent financial performance of the church and other important documents which are contained in an induction pack. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, currently called the Leadership Team (including a Secretary and a Treasurer), administers the church. The board normally meets monthly. A minister is appointed by the church to manage its day to day operations.

Objectives and activities

The church exists to proclaim the gospel of Jesus Christ and to make Him known.

Our objectives are achieved in the following ways:

Staff

At the year end the church employed a full time minister and a part time operations manager.

Regular activities

With the onset of the COVID-19 pandemic in March the regular activity of the church has been significantly affected. The style of corporate worship for the church is such that the whole church has not met together en masse for the majority of the year.

From difficult beginnings a Sunday worship and teaching time has been established via Zoom which is attended by the majority of the congregation.

The church has also established the ability to put on Drive In Church when regulations allow. This was run during October and November.

Mid week Mission Community groups have continued to meet on line via Zoom which has become vital for many.

The majority of youth work and children's work has been on line with a few socially distanced meetings when regulations made this possible.

Training

Training has been severely curtailed although there was significant time and effort put into Safeguarding training early in the year.

Developments over the last year

The key developments during 2021 can be summarised as follows:

- Membership at 31 December 2021 totalled 83

Financial Review

Totnes United Free Church has an operational surplus in 2021 of £3,911 (2020 £7,267 deficit). The overall net asset position of the church stands at £57,819 at 31.12.21 (2020 £53,908).

Reserves Policy

The Trustees believe that the church should hold financial reserves (the Emergency Operating Reserve – EOR) to protect against fluctuations in funding and to have the ability to maintain its activities in the short term if funding is uncertain.

The trustees believe that the minimum level of the EOR should be the equivalent of 2 months of annual operating costs calculated and reviewed annually and built up to the desired level in stages in accordance with the church's overall financial position and its need to maintain its activities.

Risk Review

The Trustees identify and discuss risks on a monthly basis at team meetings.

One key risk identified is the church's dependency on income sources in a recessionary economic climate and it is acknowledged that close monitoring needs to be maintained on finances and ways of improving income streams explored.

The Trustees are developing a comprehensive risk management strategy, which will comprise:

- an annual review of the risks the church may face;
- the establishment of systems and procedures to mitigate those risks identified and
- the implementation of procedures designed to minimise any potential impact on the church should those risks materialise.

Related Parties

Trustees and management of the charity are required to disclose connections with any organisation applying to the church for funding or being considered as a supplier. In such circumstances, the relevant individual takes no part in the related decision making process.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice that give a true and fair view of the state of the affairs of the church at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) issued by the Charity Commission. The trustees are responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the church's independent examiner is unaware.
- We as trustees have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

A resolution was proposed at the Annual General Meeting that Mr A P Jopson of Tony Jopson & Co Ltd, Chartered Accountant be appointed as independent examiner for the ensuing year.

Approved by the trustees on

and signed on its behalf by:

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOTNES UNITED FREE CHURCH

I report on the accounts of Totnes United Free Church for the year ended 31 December 2021, which are set out on pages 8 to 13 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
A P Jopson

.....
Date

Member of Association of Institute of Chartered Accountants in England & Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income	2	69,196	100	69,296	66,458
Investment income	3	2,408	0	2,408	562
Incoming resources from charitable activities					
Other activities	3	16,432	0	16,432	21,495
Total incoming resources		88,036	100	88,136	88,515
Resources expended					
Charitable activities	4	84,065	160	84,225	95,782
Total resources expended		84,065	160	84,225	95,782
Net incoming resources		3,971	(60)	3,911	(7,267)
Total funds at 1 January		53,848	60	53,908	61,175
Total funds at 31 December		57,819	0	57,819	53,908

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December

	Notes	£	2021	£	2020	£
£						
FIXED ASSETS						
Tangible assets	8		18,873		24,717	
CURRENT ASSETS						
Debtors	9	7,309		6,263		
Cash at bank and in hand		32,393		23,778		
			39,702		30,041	
CREDITORS: amounts falling due within one year	10					
Creditors		(556)		(650)		
Accruals		(200)		(200)		
			(756)		(850)	
Net current assets			38,946		29,191	
NET ASSETS			57,819		53,908	
Unrestricted funds			57,819		53,848	
Restricted funds			0		60	
TOTAL FUNDS			57,819		53,908	

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 14 were approved by the Trustees on and signed on their behalf by:-

P Bray
Treasurer

The notes on pages 10 to 13 form part of the financial statements

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Going concern

The accounts have been prepared on the going concern basis.

Income recognition from grants

Income from grants is included in incoming resources when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which the conditions of payments have yet to be met then this income is deferred until the conditions are met.

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is shown in the notes to the financial statements.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost on a straight line basis at the following percentage rates:-

Equipment 20% straight line

Basis of allocation of expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2. Voluntary income

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Committed giving / offerings	69,196	100	69,296	66,458
	69,196	100	69,296	66,458

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

3. Charitable Activities - Other activities income

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Building room hire	488	0	488	630
Grants	0	0	0	2,000
Lee Abbey	940	0	940	0
Gift Aid Recovered	14,391	0	14,391	16,686
Totnes Christian / Brite Festival	120	0	120	260
Other income	493	0	493	1,919
	<u>16,432</u>	<u>0</u>	<u>16,432</u>	<u>21,495</u>
Investment & bank interest	<u>2,408</u>	<u>0</u>	<u>2,408</u>	<u>562</u>
TOTAL INCOME	<u><u>88,036</u></u>	<u><u>100</u></u>	<u><u>88,136</u></u>	<u><u>88,515</u></u>

4. Charitable activities – resources expended

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Staff costs	47,135	0	47,135	52,723
Premises hire costs during lockdown	0	0	0	1,455
Ministry & outreach (incl SWBA, youth & childrens)	3,696	0	3,696	3,213
Designated giving - mission	9,440	160	9,600	16,106
Motor & travel expenses	1,564	0	1,564	893
Establishment costs`	5,176	0	5,176	5,840
Repairs & renewals	675	0	675	2,856
Manse costs	5,516	0	5,516	4,410
Coffee bar, functions & hospitality	307	0	307	222
Printing postage & stationery	144	0	144	305
Subscriptions / licences	669	0	669	877
Legal & professional	1,280	0	1,280	1,160
Telephone & internet	2,020	0	2,020	2,082
Resources	153	0	153	444
Bank charges	96	0	96	170
Depreciation	5,844	0	5,844	2,826
Independent Examiner's fee	200	0	200	200
Training	150	0	150	0
	<u>84,065</u>	<u>160</u>	<u>84,225</u>	<u>95,782</u>
TOTAL RESOURCES EXPENDED	<u><u>84,065</u></u>	<u><u>160</u></u>	<u><u>84,225</u></u>	<u><u>95,782</u></u>

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2021

6. Trustees and related parties

The trustees received remuneration during the year totalling £25,551 (2020: £19,827).

There were no other transactions with related parties, which are required to be disclosed in these accounts.

7. Staff costs

	2021 £	2020 £
Wages & salaries	46,885	52,723
	<u>46,885</u>	<u>52,723</u>

No employee emoluments amounted to over £60,000 in the year (2019: nil).

The average number of employees, calculated on a full time equivalent basis, analysed by function was:-

	2021 No.	2020 No.
Furtherance of objectives, including support	2.0	1.5

TOTNES UNITED FREE CHURCH
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

8. Tangible fixed assets

	Vehicles £	Equipment £	TOTAL £
Cost			
At 1 January 2021	4,794	44,043	48,837
Additions	0	0	0
Disposal	0	0	0
At 31 December 2021	4,794	44,043	48,837
Depreciation			
At 1 January 2021	0	24,120	24,120
Charge for year	960	4,884	5,844
Disposal	0	0	0
At 31 December 2021	960	29,004	29,964
Net book amount			
As at 31 December 2021	3,834	15,039	18,873
As at 31 December 2020	4,794	19,923	24,717

9. Debtors & Prepayments

	2021 £	2020 £
Gift Aid Debtor	7,222	6,263
Other debtors	87	0
	7,309	6,263

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	117	22
HMRC	385	385
Pension	54	243
Accruals & deferred income	200	200

Total creditors & provisions

756

850

TOTNES UNITED FREE CHURCH

England & Wales - Charity number 1147962

Accounts

TOTNES UNITED FREE CHURCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

TOTNES UNITED FREE CHURCH
FINANCIAL STATEMENTS
for the year ended 31 December 2020

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TOTNES UNITED FREE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Charity No: 1147962

Trustees who served in the year: David Eaton (Chair)
Ade Gascoyne
Peter Gray (Treasurer)
Rebecca Sadler
John Phipps
Rosemary Temple

Minister who served in year: Ade Gasgoyne

Independent Examiner: A P Jopson
Tony Jopson & Co Ltd
Chartered Accountants
246 Peverell Park Road
Plymouth
PL3 4QG

Bankers: Lloyds Bank plc
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

TOTNES UNITED FREE CHURCH
TRUSTEES' REPORT
For the year ended 31 December 2020

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2020. Legal and administrative information set out on page 3 forms part of this report.

Structure, Governance and Management

Governing Document

Totnes United Free Church is an independent church. It is governed by a constitution and is a registered charity in its own right reference 1147962.

Appointment of trustees

The trustees serving during the year and since the year end up to the date these accounts are signed off are listed on page 3.

Trustees are nominated from within the membership and elected at the Annual General Meeting. Usually 2 or 3 Trustees (depending on the size of the team) stand down each year. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees must be members of the church baptised by full immersion.

Trustee induction and training

New Trustees are provided with an orientation pack to brief them on their legal obligations under charity law, the content of the church rules and decision making processes, and recent financial performance of the church and other important documents which are contained in an induction pack. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, currently called the Leadership Team (including a Secretary and a Treasurer), administers the church. The board normally meets monthly. A minister is appointed by the church to manage its day to day operations.

Objectives and activities

The church exists to proclaim the gospel of Jesus Christ and to make Him known.

Our objectives are achieved in the following ways:

Staff

At the year end the church employed a full time minister, a part time operations manager and a part time youth worker..

Regular activities

With the onset of the COVID-19 pandemic in March the regular activity of the church has been significantly affected. The style of corporate worship for the church is such that the whole church has not met together en masse for the majority of the year.

From difficult beginnings a Sunday worship and teaching time has been established via Zoom which is attended by the majority of the congregation.

The church has also established the ability to put on Drive In Church when regulations allow. This was run during October and November.

Mid week Mission Community groups have continued to meet on line via Zoom which has become vital for many.

The majority of youth work and children's work has been on line with a few socially distanced meetings when regulations made this possible.

Training

Training has been severely curtailed although there was significant time and effort put into Safeguarding training early in the year.

Developments over the last year

The key developments during 2020 can be summarised as follows:

- Membership at 31 December 2020 totalled 83

Financial Review

Totnes United Free Church has an operational deficit in 2020 of £7,267 (2019 £6,595). The overall net asset position of the church stands at £53,908 at 31.12.20 (2019 £61,175).

Reserves Policy

The Trustees believe that the church should hold financial reserves (the Emergency Operating Reserve - EOR) to protect against fluctuations in funding and to have the ability to maintain its activities in the short term if funding is uncertain.

The trustees believe that the minimum level of the EOR should be the equivalent of 2 months of annual operating costs calculated and reviewed annually and built up to the desired level in stages in accordance with the church's overall financial position and its need to maintain its activities.

Risk Review

The Trustees identify and discuss risks on a monthly basis at team meetings.

One key risk identified is the church's dependency on income sources in a recessionary economic climate and it is acknowledged that close monitoring needs to be maintained on finances and ways of improving income streams explored.

The Trustees are developing a comprehensive risk management strategy, which will comprise:

- an annual review of the risks the church may face;
- the establishment of systems and procedures to mitigate those risks identified and
- the implementation of procedures designed to minimise any potential impact on the church should those risks materialise.

Related Parties

Trustees and management of the charity are required to disclose connections with any organisation applying to the church for funding or being considered as a supplier. In such circumstances, the relevant individual takes no part in the related decision making process.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice that give a true and fair view of the state of the affairs of the church at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enables them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) issued by the Charity Commission. The trustees are responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

There is no relevant audit information of which the church's independent examiner is unaware.

We as trustees have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

A resolution was proposed at the Annual General Meeting that Mr A P Jopson of Tony Jopson & Co Ltd, Chartered Accountant be appointed as independent examiner for the ensuing year.

Approved by the trustees on

and signed on its behalf by:

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
TOTNES UNITED FREE CHURCH**

I report on the accounts of Totnes United Free Church for the year ended 31 December 2020, which are set out on pages 9 to 14 below.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

.....
A P Jopson

.....
Date

Member of Association of Institute of Chartered Accountants in England &
Wales
Tony Jopson & Co, 246 Peverell Park Road, Plymouth, PL3 4QG

TOTNES UNITED FREE CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)**

for the year ended 31 December 2020

Notes	Unrestricted Funds	Restricted Funds	2020 £	2019 £	Total £	Total £
Incoming resources						
Incoming resources from generated funds						
Voluntary Income	2		65,658		800	72,280
Investment income	3		562		0	391
Incoming resources from charitable activities						
Other activities	3		19,495		2,000	30,632
Total incoming resources			85,715		2,800	88,515
Resources expended						
Charitable activities	4		95,042		2,740	109,898
Total resources expended			95,042		2,740	95,782
Net incoming resources			(7,327)	60	(7,267)	(6,595)
Prior year adjustment (*)				0	0	3,837
Total funds at 1 January				61,175	0	63,933
Total funds at 31 December			53,848		60	53,908

*The prior year adjustment is due to some creditors appearing in the 31.12.18 accounts that were not due

TOTNES UNITED FREE CHURCH

BALANCE SHEET

at 31 December

2020 Notes	£	£	2019 £
FIXED ASSETS			
Tangible assets	8	24,717	12,442
CURRENT ASSETS			
Debtors	9	6,263	8,289
Cash at bank and in hand		23,778	41,196
	30,041	49,485	
CREDITORS: amounts falling due within one year	10		
Creditors		(650)	
Accruals	(552)	(200)	
	(200)		
	(850)		(752)
Net current assets		29,191	48,733
NET ASSETS		53,908	61,175
Unrestricted funds		53,908	61,175
TOTAL FUNDS		53,908	61,175

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 14 were approved by the Trustees on and signed on their behalf by:-

P Bray
Treasurer

The notes on pages 11 to 14 form part of the financial statements

TOTNES UNITED FREE CHURCH

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Going concern

The accounts have been prepared on the going concern basis.

Income recognition from grants

Income from grants is included in incoming resources when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which the conditions of payments have yet to be met then this income is deferred until the conditions are met.

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is shown in the notes to the financial statements.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost on a straight line basis at the following percentage rates:-

Equipment 20% straight line

Basis of allocation of expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2. Voluntary income

Unrestricted 2020	Restricted 2020	Total 2020	Total 2019	
£	£	£	£	
Committed giving / offerings	65,658	800	66,458	72,280
65,658	800	66,458	72,280	

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS
For the year ended 31 December 2020

3. Charitable Activities - Other activities income

	Unrestricted 2020	Restricted 2020	Total 2020	Total 2019	
	£	£	£	£	
Building room hire		630	0	630	1,850
Grants		0	2,000	2,000	0
Lee Abbey		0	0	0	2,825
Gift Aid Recovered		16,686	0	16,686	19,252
Totnes Christian / Brite Festival		260	0	260	6,070
Other income		1,919	0	1,919	635
	19,495	2,000	21,495	30,632	
Investment & bank interest		562 0	562391		
TOTAL INCOME		85,715	2,800	88,515	103,303

4. Charitable activities - resources expended

	Unrestricted 2020	Restricted 2020	Total 2020	Total 2019	
	£	£	£	£	
Staff costs		52,723	0	52,723	39,303
Totnes / Brite Christian Festival		0	0	0	8,083
Outreach, training, fund raising		3,633	0	3,633	7,121
Premises hire costs during lockdown		1,455	0	1,455	0
Lee Abbey		0	0	0	12,601
Designated giving - mission		15,366	740	16,106	17,071
Motor expenses		893	0	893	0
Establishment costs`		3,820	2,000	5,840	10,528
Repairs & maintenance		2,856	0	2,856	2,478
Manse costs		4,410	0	4,410	5,406
Coffee bar expenses		222	0	222	778
Printing postage & stationery		305	0	305	295
Subscriptions		877	0	877	3,073
Legal & professional		1,160	0	1,160	1,446
Telephone & website		2,082	0	2,082	0
Resources		444	0	444	0
Bank charges		170	0	170	(126)
Depreciation		2,826	0	2,826	1,463
Accounts & book keeping		0	0	0	178
Independent Examiner's fee		200	0	200	200
TOTAL RESOURCES EXPENDED		93,042	2,740	95,782	109,898

TOTNES UNITED FREE CHURCH
NOTES ON FINANCIAL STATEMENTS
For the year ended 31 December 2020

6. Trustees and related parties

The trustees received remuneration during the year totalling £19,827 (2019: £19,827).

There were no other transactions with related parties, which are required to be disclosed in these accounts.

7. Staff costs

	2020	2019	
	£	£	
Wages & salaries	<u> </u>	<u>52,723</u>	39,303
	<u>52,723</u>	<u>39,303</u>	

No employee emoluments amounted to over £60,000 in the year (2019: nil).

The average number of employees, calculated on a full time equivalent basis, analysed by function was:-

	2020	2019	
	No.	No.	
Furtherance of objectives, including support		2.0	1.5

TOTNES UNITED FREE CHURCH
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

8. Tangible fixed assets

	Vehicles	Equipment	TOTAL	
	£	£	£	
Cost				
At 1 January 2020		0	33,736	33,736
Additions		4,794	10,307	15,101
Disposal		0	0	0
At 31 December 2020		4,794	44,043	48,837
Depreciation				
At 1 January 2020		0	21,294	21,294
Charge for year		0	2,826	2,826
Disposal		0	0	0
At 31 December 2020		0	24,120	24,120
Net book amount				
As at 31 December 2020		4,794	19,923	24,717
As at 31 December 2019		0	12,442	12,442

9. Debtors & Prepayments

	2020	2019
	£	
Gift Aid Debtor	6,263	8,139
Other debtors	0	150
	6,263	8,289

10. Creditors: amounts falling due within one year

	2020	2019
	£	
Trade creditors	22	0
HMRC	385	552
Pension	243	0
Accruals & deferred income	200	200
Total creditors & provisions	850	752