



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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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
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		88,036	100	88,136	88,515
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Charitable activities	4	84,065	160	84,225	95,782
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		84,065	160	84,225	95,782
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources		3,971	(60)	3,911	(7,267)
Total funds at 1 January		53,848	60	53,908	61,175
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December		57,819	0	57,819	53,908
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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>88,036</u>	<u>100</u>	<u>88,136</u>	<u>88,515</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
TOTAL RESOURCES EXPENDED	<u>84,065</u>	<u>160</u>	<u>84,225</u>	<u>95,782</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
	<hr/>	<hr/>	
At 31 December 2021	4,794	44,043	48,837
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 January 2021	0	24,120	24,120
Charge for year	960	4,884	5,844
Disposal	0	0	0
	<hr/>	<hr/>	
At 31 December 2021	960	29,004	29,964
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book amount			
As at 31 December 2021	3,834	15,039	18,873
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As at 31 December 2020	4,794	19,923	24,717
	<hr/> <hr/>	<hr/> <hr/>	

9. Debtors & Prepayments

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

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

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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

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Structure, Governance and Management

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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
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		88,036	100	88,136	88,515
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Charitable activities	4	84,065	160	84,225	95,782
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		84,065	160	84,225	95,782
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources		3,971	(60)	3,911	(7,267)
Total funds at 1 January		53,848	60	53,908	61,175
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December		57,819	0	57,819	53,908
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

9. Debtors & Prepayments

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

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