

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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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
			<hr/>		<hr/>
			52,242		37,289
CREDITORS: amounts falling due within one year	9				
Creditors			(494)		
	(8,807)				
Accruals			(2,270)		
	(2,215)				
			<hr/>		<hr/>
			(2,764)		(11,022)
Net current assets			49,478		26,267
			<hr/>		<hr/>
NET ASSETS			56,870		37,595
			<hr/>		<hr/>
Unrestricted funds			56,570		37,595
Restricted funds			300		0
			<hr/>		<hr/>
TOTAL FUNDS			56,870		37,595
			<hr/>		<hr/>

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
	<hr/>	<hr/>
	36,523	44,205
		<hr/> <hr/>

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
	<hr/>	<hr/>
At 31 December 2023	44,928	44,928
	<hr/>	<hr/>
Depreciation		
At 1 January 2023	33,600	33,600
Charge for year	3,936	3,936
Disposal	0	0
	<hr/>	<hr/>
At 31 December 2023	37,536	37,536
	<hr/>	<hr/>
Net book amount		
As at 31 December 2023	7,392	7,392
	<hr/>	<hr/>
As at 31 December 2022	11,328	11,328
	<hr/>	<hr/>

8. Debtors & Prepayments

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

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
	<hr/>	<hr/>
Total creditors & provisions	2,764	2,937
	<hr/>	<hr/>

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.....
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