

## **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 1<sup>st</sup> 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

<b>Income</b>	<b>£98,325</b>
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<b>Expenditure</b>	<b>£55,899</b>
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<b>Surplus for the year</b>	<b>£42,426</b>
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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**

<b>Charity No:</b>	1147962
<b>Trustees who served in the year:</b>	David Eaton (Chair) Carol Leigh (Treasurer) Chris Kendall Rosemary Temple
<b>Minister who served in year:</b>	None
<b>Independent Examiner:</b>	A P Jopson Tony Jopson & Co Ltd Chartered Accountants 246 Peverell Park Road Plymouth PL3 4QG
<b>Bankers:</b>	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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### **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 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income	2	66,631	7,170	73,801	72,349
Investment income	3	2,305	0	2,305	2,276
<b>Incoming resources from charitable activities</b>					
Other activities	3	22,219	0	22,219	22,439
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>91,155</b>	<b>7,170</b>	<b>98,325</b>	<b>97,064</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>					
Charitable activities	4	55,699	200	55,899	77,384
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>55,699</b>	<b>200</b>	<b>55,899</b>	<b>77,384</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources</b>		<b>35,456</b>	<b>6,970</b>	<b>42,426</b>	<b>19,680</b>
Total funds at 1 January		57,275	0	57,275	37,595
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 December</b>		<b>92,731</b>	<b>6,970</b>	<b>99,701</b>	<b>57,275</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# TOTNES UNITED FREE CHURCH

## BALANCE SHEET

at 31 December

	Notes	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	7	3,528	7,392
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS: amounts</b>			
falling due within one year	9		
Creditors		(2,029)	(494)
Accruals & deferred income		(340)	(2,270)
		(2,369)	(2,764)
<b>Net current assets</b>		<b>96,173</b>	<b>49,883</b>
<b>NET ASSETS</b>		<b>99,701</b>	<b>57,275</b>
Unrestricted funds		92,471	56,975
Restricted funds		7,230	300
<b>TOTAL FUNDS</b>		<b>99,701</b>	<b>57,275</b>

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**

	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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
	<b>66,631</b>	<b>7,170</b>	<b>73,801</b>	<b>72,349</b>



# 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>
<b>TOTAL INCOME</b>	<u><b>91,155</b></u>	<u><b>7,170</b></u>	<u><b>98,325</b></u>	<u><b>97,064</b></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
<b>TOTAL RESOURCES EXPENDED</b>	<u><b>55,699</b></u>	<u><b>200</b></u>	<u><b>55,899</b></u>	<u><b>77,384</b></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**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
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:-

	<b>2024</b> <b>No.</b>	<b>2023</b> <b>No.</b>
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**

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

**8. Debtors, Prepayments & Investments**

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

**9. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,881	287
HMRC	148	207
Accruals & deferred income	340	2,270
	<hr/>	<hr/>
<b>Total creditors &amp; provisions</b>	<b>2,369</b>	<b>2,764</b>
	<hr/> <hr/>	<hr/> <hr/>



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A P Jopson

28/2/25  
Date

Member of Association of Institute of Chartered Accountants in England & Wales  
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