

# Trinity Church Sunderland

Report and Accounts

Year ended 31 August 2021

Stewardship   
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1 Lamb's Passage, London EC1Y 8AB  
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**TRINITY CHURCH SUNDERLAND**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

<b>Trustees (who are also the directors)</b>	Duncan Hellier Woods (Senior Minister) The Reverend Peter John Gaskell Ben Goldenberg (appointed 29 March 2022) Christopher John Gray (resigned 13 October 2021) Richard George Morley Tom Welch (appointed 7 December 2021)
<b>Governing Document</b>	Memorandum and Articles of Association dated July 2013
<b>Company Registration Number</b>	08621286
<b>Charity Registration Number</b>	1154068
<b>Registered office and principal address</b>	Trinity Church Sunderland Stockton Road Sunderland SR2 7AQ
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	The Co-Operative Bank
<b>Solicitors</b>	Edward Connor Solicitors
<b>Advisors</b>	Treasurer: Donald Kernohan Solicitors: Monro Fisher Wasbrough LLP

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# **Trinity Church Sunderland Annual Report of the Trustees for the year ended 31 August 2021**

## **INTRODUCTION AND CHARITABLE OBJECTS**

Trinity Church Sunderland is a charitable company limited by guarantee. It operates as an independent evangelical church affiliated to the Fellowship of Independent Evangelical Churches within the North-East Gospel Partnership. Duncan Woods was appointed as minister commencing ministry at the inauguration of Trinity Church Sunderland in September 2013.

The Charity is constituted to advance the Christian Faith including

- The advancement of Christ's Kingdom by the continued faithful teaching of the Scriptures at Trinity Church Sunderland and by the recruitment, education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto
- The relief of need, hardship, physical or mental distress among any persons without limitation.
- Support of Christians who are persecuted by reason of their faith provided always that such support shall be non-political in nature
- The support of Christians who are engaged full-time in the missionary work of proclaiming the Gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching

## **CHURCH STRUCTURE**

### **Trustees**

The charity ended the year with four Trustees (who are the charitable company's directors for the purposes of company law). They comprise the Senior Minister, two members of the Church and one who is not a member of the Church. [Since the year-end another individual](#) who is not a member of the church has been co-opted to serve as a trustee and at the present time the charity has five trustees.

The Trustees have control of the property and funds of the Church. Usually new Trustees are appointed by the existing Trustees after being approved by the Leadership Team and by the Church's AGM.

### **Leadership Team**

The Leadership Team are members of the Church and discuss with the Senior Minister all major decisions of policy and hold the Senior Minister to account for his ministry.

### **Church Council**

The role of the Church Council is to provide wise advice to the Leadership Team and the Trustees whether as provided in the Memorandum and Articles or when requested by either body. The Church Council consists of between six and twelve members of the Church approved by the general membership of the Church at Annual General Meeting following proposal by the Leadership Team with a view to appointing only those who are godly examples in their lifestyles and who have proved themselves to be in full agreement with the aims and vision of the Church and of the "Christian Faith" in Article 2 of the Memorandum and Articles.

### **Members**

Membership of the Church is open to any individual interested in promoting the Objects who:

- signs a declaration of personal trust in Jesus Christ as Lord and Saviour in such form as the Leadership Team shall determine
- signs a declaration of willingness to support and further the ministry of Trinity Church Sunderland through
- praying (including, when possible, attending the main Church prayer meeting)
- giving financially to the ministry of Trinity Church Sunderland
- serving practically in whatever way appropriate and working in partnership with the wider church in the task of serving the church family and reaching out to the lost
- signs the Register of Members so consenting in writing to becoming a member

## **REVIEW OF ACTIVITIES AND ACHIEVEMENTS**

The church meets to worship God, read the bible, pray, hear the scriptures taught and encourage each other. Sunday meetings currently take place at 10:30am. During this time there is also opportunity for younger children to participate in various groups.

Various activities occur during the week, including growth groups for mutual encouragement and prayer, a monthly prayer meeting, a toddler group as well as various opportunities for people to find out more about the Christian Faith.

The church supports missionary work by contributing to the financial needs of R&L. B (Crosslinks) in Belgium, E&S. A (Wycliffe Bible Translators) as well as another married couple in North Africa.

The church building is used by several local charitable groups including *Sunderland Symphony (Music For All)* - comprising the *Sunderland Youth Orchestra & Academy* and the *Sunderland Music For All Chorus*, *Friends of the Drop in for Asylum Seekers and Refugees (FODI)* and *Wearside Recovery* supporting those in recovery from alcohol and drug addiction. Due to the pandemic, the use of the building by all groups, except for Wearside Recovery, was suspended throughout the financial year. The church also provides free parking for *Age UK* staff who work in the building next door.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The report from 2019-2020 stated that "this period has been utterly dominated by COVID19." Little did we realise that we might say the same for a second year. So much has happened in the last twelve months it is hard to recall the various incarnations of church. Through all the zoom meetings, different lockdowns and various restrictions we can already begin to see as was said before, "how the Lord has worked in ways we could not have anticipated." Early on, we prayed specifically that we might endure during this particular season. The Lord has kindly caused us to do so and indeed has grown us in many ways.

The following report reflects our continuing desire in and through challenging circumstances to be a gospel church, in community, prayerfully seeking to reach our locality. Our aims remain to faithfully proclaim God's word prayerfully aiming to **engage** people with the gospel and **evangelise** while seeking to **equip** and **establish** believers. All so that everyone takes the next step with Jesus.

## **ENGAGE**

Aside from the importance of individual engagement with friends, colleagues and neighbours inevitably much has been online over the year including Trinity Youth Club (TYC) on Friday evenings and through the church YouTube channel and Facebook page including links with *Hope for Sunderland* social media use. Trinity Tots was suspended from normal operations for much of the year. However, opportunities to remain in contact have continued through zoom catch ups on Thursday mornings, *Tots in the park* & *Tots on tour* and in one period of restrictions, *Tots on the spot* in the church building. Wearside Recovery, the support group for those struggling with addiction, has remained in operation where possible, continuing to meet on Wednesday mornings. A collection box for Sunderland Foodbank has been established in the church building.

## EVANGELISE

Again, aside from personal opportunities much evangelism has taken place online. The *Hope for Sunderland* campaigns have run throughout the year. These campaigns have helped a number of people to engage with the on-line Life Explored Course in January-February 2021 and then for Christianity Explored online in April-May. Both LE and CE have been done on a one-to-one basis. Personal contacts remain most fruitful for long standing engagement with the gospel. A number of individuals have begun to come to church in person after initially engaging with the YouTube channel - the Sunday livestream or other items such as Advent videos.

## EQUIP

Sunday meetings, Growth Groups and Prayer meetings remain the hub of equipping the congregation for works of ministry. The service leading team has developed over the year. Likewise, a number of younger men have begun preaching more regularly with training and feedback e.g. the summer series in Philippians. An Adult Sunday School was launched in April 2021 with the aim to equip and establish. Prior to the launch all leaders read and met to discuss *Being a small group leader* by Richard Sweatman. *6 steps to loving your church* by Matthias Media was the Adult Sunday school option which most focussed on equipping. As in person services have re-launched reading, praying and set up teams have been re-established. For experience JM sat in on several church leadership meetings in early 2021.

## ESTABLISH

7 adults have been through a church membership course in the last year reading and discussing *What is a healthy church member?* by Thabiti Anyabwile. 1 adult was baptised in October 2020. *Adult Sunday School* began in April 2021 on Sunday evenings on zoom with 4 different group options: *Reading your bible for all its worth*, *Loving your church*, *The Real Change course* and a *Primer* magazine on the attributes of God and Trinity. Around half the church membership took part in the first round of options. A second round is planned for autumn 2021. Children's work on Sundays has returned to in person on Sunday mornings with *TK chaos*. During the pandemic there were Sunday options in the morning of *TK breakfast* for the youngest children as well as *TK Hot chocolate and chat* on Sunday evenings for older children. The Church Prayer Diary has been refreshed with the aim of being updated once a quarter.

**Further details:**

- The number of *registered members* of Trinity Church Sunderland has increased from 44 to 48 adults over the period. The church has welcomed into membership 6 adults in this past year. One couple ceased to be members upon moving to another part of the country in July 2021. The church includes around 50 adults under the pastoral care of 3 growth groups. A regular Sunday gathering is somewhere between 40-60 adults. There are 30 children and young adults who regularly attend on Sundays.
- In November 2020 the church membership voted to support the tender package to replace the existing church roof. Full funding was raised from both internal and external sources in Jan-March 2021. Since the year-end the charity has completed the repair of the church roof from the money raised.
- Duncan Woods remains seconded as a Crosslands Seminary Tutor for the north-east region overseeing 5 students from different churches. Trinity Church is remunerated for the seminar days and tutorial duties for which Duncan Woods is responsible.
- Duncan Woods is a member of the steering committee for the North East Gospel Partnership meeting approximately once a quarter. HC (pastor, Christchurch Newcastle), DM (pastor, Grace Church Gateshead) and MO (pastor, Hardwick Baptist church) together make up the committee.
- KP ended his time as ministry trainee in August 2021. We are extremely grateful to the Lord for his service.

**Conclusion**

2020-21 has been a year of significant change for many churches. Trinity Church Sunderland is no different. It is still a little unclear what church will look like as we emerge from the pandemic. We face changes in leadership, members, and in the different ministries of the church. Change brings a mixture of excitement and fear. In change we praise our Father. He is in the business of change as He conforms us more and more to the likeness of His Son. In that joy and excitement, we need not fear. He is God eternal who does not change, whose steadfast love endures forever.



## **FINANCIAL REVIEW**

Trinity Church Sunderland is financed through charitable giving raised through the membership as well as external supporters of the ministry.

The church's income for the year to 31 August 2021 was £133,963 (2020: £83,465) and its expenditure for that year was £69,751 (2020: £89,285). The church has therefore reported a surplus of £64,212 (2020: a deficit of £5,820) comprising a surplus of £2,593 on unrestricted funds (2020: a deficit of £4,292) and a surplus of £61,619 on restricted funds (2020: a deficit of £1,528). Net assets increased by £64,212 to £269,548. This included net current assets of £91,967, of which £23,266 was in respect of unrestricted funds and £68,701 was in respect of restricted funds.

This year's income and restricted fund balances were boosted by fundraising for repairs to the church roof. In all £68,691 was raised for this project during the year and, at the year end, £68,119 was held in the restricted Roof Repair fund. Since the year-end most of this money has been spent on completing the roof repairs.

## **RESERVES POLICY**

The trustees have determined that the church should aim to hold unrestricted net current assets of £20,000 (which equates to about 3 months' of unrestricted expenditure) so that the church could continue to operate should income and / or expenditure vary adversely. At the year-end the charity held unrestricted net current assets of £23,266 and the charity is complying with its reserves policy.

## **RISK STATEMENT**

The church is exposed to various risks - be they operational, financial or reputational. The trustees review the church's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## **RESPONSIBILITIES OF DIRECTORS UNDER COMPANY LAW**

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **APPROVAL**

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Duncan Woods  
Director and trustee

Date: 6 May 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**TRINITY CHURCH SUNDERLAND**  
**('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021 on pages 12 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 15.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 9 May 2022

**TRINITY CHURCH SUNDERLAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds For 2021 £	Total Funds For 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	63,291	68,691	131,982	76,259
Charitable activities	4	1,981	-	1,981	7,206
<b>Total income and endowments</b>		<b>65,272</b>	<b>68,691</b>	<b>133,963</b>	<b>83,465</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	62,679	7,072	69,751	89,285
<b>Total expenditure</b>		<b>62,679</b>	<b>7,072</b>	<b>69,751</b>	<b>89,285</b>
<b>Net income/(expenditure)</b>		<b>2,593</b>	<b>61,619</b>	<b>64,212</b>	<b>(5,820)</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>2,593</b>	<b>61,619</b>	<b>64,212</b>	<b>(5,820)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		27,921	177,415	205,336	211,156
<b>Total funds carried forward</b>	12	<b>30,514</b>	<b>239,034</b>	<b>269,548</b>	<b>205,336</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 14 to 20 form part of these accounts.

**TRINITY CHURCH SUNDERLAND**

**BALANCE SHEET**

**AS AT 31 AUGUST 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	7	<u>7,248</u>	<u>170,333</u>	<u>177,581</u>	<u>182,272</u>
<b>CURRENT ASSETS</b>					
Debtors	8	11,193	-	11,193	6,734
Cash at bank and in hand	9	<u>17,390</u>	<u>68,701</u>	<u>86,091</u>	<u>21,617</u>
		28,583	68,701	97,284	28,351
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(5,317)</u>	<u>-</u>	<u>(5,317)</u>	<u>(5,287)</u>
<b>Net current assets / (liabilities)</b>		<u>23,266</u>	<u>68,701</u>	<u>91,967</u>	<u>23,064</u>
<b>TOTAL NET ASSETS</b>		<u>30,514</u>	<u>239,034</u>	<u>269,548</u>	<u>205,336</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds		30,514	-	30,514	27,921
Restricted Funds		<u>-</u>	<u>239,034</u>	<u>239,034</u>	<u>177,415</u>
		<u>30,514</u>	<u>239,034</u>	<u>269,548</u>	<u>205,336</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Duncan Woods - director and trustee

Date: 6 May 2022

Company number: 08621286

Charity number: 1154068

The notes on pages 14 to 20 form part of these accounts.

**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might impact forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and the letting of facilities for community use.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these accounts as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

d) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

f) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 15 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

j) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

k) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

l) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

n) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

o) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2021	2020
	£	£
Donations of cash and similar	100,215	55,032
Other grants receivable	11,699	8,500
Income tax recoverable	20,068	12,727
	<u>131,982</u>	<u>76,259</u>

**4 Income from charitable activities**

	2021	2020
	£	£
Income from letting activities for community use	-	3,450
Conferences, courses, events and resource sales	1,981	3,756
	<u>1,981</u>	<u>7,206</u>



**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**5 Charitable expenditure**

	2021 £	2020 £
Staff costs, including training	42,553	62,197
Premises costs	8,790	7,108
Depreciation	4,690	5,496
Other costs	6,910	8,028
Grants payable (note 5a)	5,277	4,957
Independent examiner's fee for preparing and examining the accounts	1,530	1,500
	<u>69,751</u>	<u>89,285</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,530 (2020: £1,500); in addition the charity paid £632 (2020: £539) to Stewardship for payroll bureau services.

**5a Grants payable**

	Institutions £	Individuals £	2021 £
Grants to support church planting			
FIEC	1,258	-	1,258
Grants for overseas mission work			
Crosslinks	1,395	-	1,395
Frontiers	1,250	-	1,250
Wycliffe Bible Translators	1,250	-	1,250
Other small grants for less than £1,000	125	-	125
	<u>5,277</u>	<u>-</u>	<u>5,277</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants to support church planting			
FIEC	1,258	-	1,258
Grants for overseas mission work			
Crosslinks	1,199	-	1,199
Frontiers	1,250	-	1,250
Wycliffe Bible Translators	1,250	-	1,250
	<u>4,957</u>	<u>-</u>	<u>4,957</u>

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

The average monthly number of employees during the year was 1 (2020: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum (2020: none).

Total employment benefits payable to key management (who comprise the trustees) for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 £
Duncan Woods	<u>37,237</u>	<u>3,351</u>	<u>40,588</u>

The following amounts were charged in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Duncan Woods	<u>37,237</u>	<u>3,506</u>	<u>40,743</u>

Duncan Woods served as church leader and received the above payments for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**7 Tangible fixed assets**

	Freehold Property £	fittings and equipment £	Total 2021 £
Cost or valuation			
At 1 September 2020	200,000	12,771	212,771
Additions in year	-	-	-
At 31 August 2021	<u>200,000</u>	<u>12,771</u>	<u>212,771</u>
Accumulated depreciation			
At 1 September 2020	25,667	4,832	30,499
Charge for the year	4,000	690	4,690
At 31 August 2021	<u>29,667</u>	<u>5,523</u>	<u>35,190</u>
Net book value			
At 31 August 2021	<u>170,333</u>	<u>7,248</u>	<u>177,581</u>
At 31 August 2020	<u>174,333</u>	<u>7,939</u>	<u>182,272</u>

The above freehold property, which is the church's building, was transferred from Sunderland Free Church to Trinity Church Sunderland in July 2013; this property has been included in these accounts at its estimated market value on the date of transfer.

**8 Debtors**

	2021 £	2020 £
Tax recoverable	11,193	4,358
Other debtors	-	2,376
	<u>11,193</u>	<u>6,734</u>

**9 Cash at Bank and in Hand**

	2021 £	2020 £
Cash at bank with immediate access	85,971	20,721
Cash with PayPal	-	462
Petty cash	120	435
	<u>86,091</u>	<u>21,617</u>

**10 Creditors: liabilities falling due within one year**

	2021 £	2020 £
Accruals	1,530	1,500
Grant obligations	3,787	3,787
	<u>5,317</u>	<u>5,287</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £3,351 (2020: £4,758) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**12 Funds**

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Restricted Funds</i>					
Building Fund	174,333	-	(4,000)	-	170,333
Bible Fund	377	-	-	-	377
FODI Fund	205	-	-	-	205
Roof Repair Fund	2,500	68,691	(3,072)	-	68,119
	<u>177,415</u>	<u>68,691</u>	<u>(7,072)</u>	<u>-</u>	<u>239,034</u>
<i>Unrestricted Funds</i>	<u>27,921</u>	<u>65,272</u>	<u>(62,679)</u>	<u>-</u>	<u>30,514</u>
Aggregate of funds	<u>205,336</u>	<u>133,963</u>	<u>(69,751)</u>	<u>-</u>	<u>269,548</u>

**Analysis of net assets by fund**

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

	Unrestricted funds £	Restricted funds £	2021 £
Tangible fixed assets	7,248	170,333	177,581
Debtors	11,193	-	11,193
Cash at bank and in hand	17,390	68,701	86,091
Creditors falling due within one year	(5,317)	-	(5,317)
	<u>30,514</u>	<u>239,034</u>	<u>269,548</u>

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Restricted Funds</i>					
Building Fund	178,333	-	(4,000)	-	174,333
Bible Fund	377	-	-	-	377
Ministry Training Scheme	28	8,500	(8,528)	-	-
FODI Fund	205	-	-	-	205
Roof Repair Fund	-	2,500	-	-	2,500
	<u>178,943</u>	<u>11,000</u>	<u>(12,528)</u>	<u>-</u>	<u>177,415</u>
<i>Unrestricted Funds</i>	<u>32,213</u>	<u>72,465</u>	<u>(76,757)</u>	<u>-</u>	<u>27,921</u>
Aggregate of funds	<u>211,156</u>	<u>83,465</u>	<u>(89,285)</u>	<u>-</u>	<u>205,336</u>

**TRINITY CHURCH SUNDERLAND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**12 Funds continued**

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2020 £
Tangible fixed assets	7,939	174,333	182,272
Debtors	6,734	-	6,734
Cash at bank and in hand	18,535	3,082	21,617
Creditors falling due within one year	(5,287)	-	(5,287)
	<u>27,921</u>	<u>177,415</u>	<u>205,336</u>

*Purpose of restricted funds:*

**Building fund:** this fund was created when a church building, with a religious covenant, was transferred to the charity by Sunderland Free Church in 2013; the carried forward balance on fund is represented by the property's net book value at the balance sheet date.

**Bible fund:** this fund was created from donations received to help purchase Bibles.

**FODI fund:** this was created from donations received to help support the work of a drop in centre for asylum seekers and refugees, which makes use of the church building.

**Ministry training fund:** this fund was created from a grant received from the Fellowship of Independent Evangelical Churches to help support a member of staff as they train for ministry.

**Trinity Youth Club fund:** this fund was created from grants and donations received to help purchase equipment for a new youth club.

**Roof Repair fund:** this fund was created from donations received to help repair the roof on the charity's church building and on repairing damaged caused by the leaking roof.

**13 Transactions with related parties**

During the year the charity received donations totalling £13,235 (2020: £10,443) from related parties (which includes trustees and anyone closely connected to them).

Except for the reimbursement of expense incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to (or for) the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**14 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £1.

**15 Events since the balance sheet date**

In the new financial year, the charity has spent about £62,000 on completing repairs to the roof on the church building.

**TRINITY CHURCH SUNDERLAND**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations and legacies	3	63,291	68,691	131,982	65,259	11,000	76,259
Charitable activities	4	1,981	-	1,981	7,206	-	7,206
<b>Total income and endowments</b>		<b>65,272</b>	<b>68,691</b>	<b>133,963</b>	<b>72,465</b>	<b>11,000</b>	<b>83,465</b>
<b>EXPENDITURE ON:</b>							
Charitable activities:	5	62,679	7,072	69,751	76,757	12,528	89,285
<b>Total Expenditure</b>		<b>62,679</b>	<b>7,072</b>	<b>69,751</b>	<b>76,757</b>	<b>12,528</b>	<b>89,285</b>
<b>Net income/(expenditure)</b>		<b>2,593</b>	<b>61,619</b>	<b>64,212</b>	<b>(4,292)</b>	<b>(1,528)</b>	<b>(5,820)</b>
<b>Transfers between funds</b>	12	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>2,593</b>	<b>61,619</b>	<b>64,212</b>	<b>(4,292)</b>	<b>(1,528)</b>	<b>(5,820)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		27,921	177,415	205,336	32,213	178,943	211,156
<b>Total funds carried forward</b>	12	<b>30,514</b>	<b>239,034</b>	<b>269,548</b>	<b>27,921</b>	<b>177,415</b>	<b>205,336</b>