

**CHRISTCHURCH BALDOCK –  
ANNUAL REPORT & ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

Christchurch Baldock  
is a company limited by guarantee  
incorporated in England under company number: 08728895  
Registered Charity Number (England & Wales): 1154689

Registered Office Address:  
39 Pasture Road, Letchworth, Herts SG6 3LR  
[www.cc-b.uk](http://www.cc-b.uk)

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## 1 Reference and Administrative Details

Charity Name	Christchurch Baldock	
Registered Charity Number	1154689	
Charity's Principal Address:	39 Pasture Road, Letchworth Garden City, Herts SG6 3LR	
Incorporation Status:	Company, limited by guarantee, from 1 <sup>st</sup> January 2014	
Company registration number:	08728895	
Registered office address:	39 Pasture Road, Letchworth Garden City, Herts SG6 3LR	
Managing Trustees:	Rev. Christopher J Jenkins Mr. Bernard V Palmer Mr Malcolm Rickson Mr. Neil Poole Mr. John Batchelor Mr. David Willbe Mr. Sam Williams	Chair, Senior Minister until July 2021      Assistant Minister
Independent Examiner:	Geoff Mann FCIE Geoff Mann Limited Dee House Highworth Avenue Cambridge CB4 2BQ	
Bankers:	HSBC Bank 1 Market Place Hitchin Herts SG5 1DR	Virgin Money plc Charity Deposit Account Newcastle-Upon-Tyne NE3 4ZE
Legal Advisers:	Edward Connor Solicitors 39 The Point Market Harborough LE16 7QU	Bowens Solicitors 35 Bridge Street Hitchin SG5 2DF
Website:	<a href="http://www.cc-b.uk">www.cc-b.uk</a>	
Members:	78	

## 2 Overview

The trustees present their annual report and accounts of the charity for the year ended 31 December 2021. It contains the following items:

- The annual report of the charity explaining the activities undertaken in the year, how the charity met its public benefit objectives and the way the church is managed.
- The annual financial report for the financial year ended 31 December 2021, the required statements and notes to the accounts.

The accounts have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)'.

## 3 Objective and Activities for the Public Benefit

### 3.1 General

Christchurch Baldock is situated in North Hertfordshire in the East of England region, serving communities in the surrounding towns and villages.

The church is a large community-based church which is focused on serving all ages. We are affiliated with:

- The Fellowship of Independent Evangelical Churches (FIEC) and have adopted the FIEC's Basis of Faith as the theological basis of our work [www.fiec.org.uk](http://www.fiec.org.uk)
- Evangelical Alliance [www.eauk.org](http://www.eauk.org)
- Gospel Partnership [www.thegospelpartnerships.org.uk](http://www.thegospelpartnerships.org.uk)

The activities of the church involve the promotion of our beliefs and reaching out to our community and beyond, providing care and sharing our faith.

While COVID-19 restrictions were in place, the Sunday morning and Sunday evening services were streamed on YouTube. Since it has been possible, the Sunday morning and evening services have been meeting in person. The morning service continues to be live streamed and the evening service is recorded and put on the church's website and YouTube.

The trustees of Christchurch Baldock confirm they have had regard for the Charity Commission's guidance on public benefit and believe they have met the legal requirement of the Charities Act 2011.

### 3.2 Charitable Objectives

Our Church Rules define our aim, mission and values:

Our aim & mission: Christchurch Baldock has as its supreme aim to glorify God. This involves living for him and making known the gospel of Jesus Christ, which is God's only means of salvation. We also desire to be a caring and supportive community.

Our values: We seek to live according to the teaching of the Bible which is the word of God.

Our Public Benefit Statement describes, in practical detail, the two purposes of the church.

1. The advancement of the Christian faith in accordance with the Basis of Faith, primarily but not exclusively within North Hertfordshire and the surrounding neighbourhood;
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

We carry out these purposes by activities which include but are not limited to the following:

- a) Organise weekly services and other gatherings open to members and non-members, to present the teachings of the Bible and to provide opportunities for Christian response, including prayer and worship.

- b) Provide support and guidance to those activities of its members that seek to promote, in Baldock and the surrounding areas, an understanding of the Christian beliefs as set out in the Church's Basis of Faith.
- c) Assist the work of individual Christians and Christian organisations, insofar as that work, whether in this country or abroad, accords with the Church's aims.
- d) Carry out acts of social concern to benefit persons in Baldock and the surrounding areas facing hardship on the basis of their need.
- e) Develop relationships with other churches in Baldock and the surrounding areas, as well as nationally and overseas, which are mutually beneficial in advancing our aims.

In the opinion of the Trustees, the purposes of the Church have been met by the activities reported for 2021, as listed below and reviewed with church members at the Annual General Meeting.

### **3.3 Significant Activities During the 2021 Year**

The main ministry of Christchurch is not that carried out by the staff team but by the membership of the church. The COVID-19 pandemic has highlighted and reinforced this. Great love and care is shown particularly during times of crisis and family stress. Meals are cooked for families with new babies. Care is shown for the elderly and bereaved. We are very pleased with the way that ordinary families in the church use their homes for hospitality particularly as a way of welcoming people who are not yet Christians into the church.

We have continued to develop online services and live streaming of events and services. In the early part of the year we maintained online platforms for small groups and meetings including groups for children and young people. As restrictions eased, the vast majority of these have returned to in-person meetings. After the significant hiatus there was a need to rebuild the volunteer teams to support church and community activities, and we are pleased that most of these have successfully resumed.

I would particularly like to pay tribute to our church secretary, Malcolm Rickson, who stepped down this past year and has been ably replaced by Chris Banks.

We had a church day away with Richard Underwood who taught on the work of the Holy Spirit from the book of Ephesians.

In August we were able to hold a garden party during which an individual was baptised. We have also baptised two young children and dedicated two more.

We held a harvest festival in September during which the members were invited to review their stewardship and giving to the church.

December was a busy month with the Baldock fair on 4<sup>th</sup> at which we provided a choir and a Nativity photo booth. Our Christmas events included celebrations for all our community groups, as well as a Family Christingle party, an all age Nativity service and a Carols by Candlelight event. Invitations to these were delivered to homes throughout Baldock by the church.

The church has continued to fulfil its role in the community and provides public benefit through activities including:

- Tea and Tinies: this support group for parents of new and pre-mobile babies, established in response to the Covid situation, has continued to be greatly appreciated by users.
- Tea and Tots: our playgroup and story-time for carers and toddlers was held in a local park from Easter until July, and returned to full indoor provision in September to an enthusiastic response from the local community. Engagement has been high throughout the term.
- Body and Soul: exercise activities, fun and spiritual input for the elderly. Members are regularly phoned and visited and formal meetings resumed in the summer.
- Living Stones: singles support group has paused during lockdown

- The Link, our new midweek youth group was launched this year and has quickly developed a strong core of young people who enjoy the activities and bible teaching. A number were booked to attend summer camps although not all of these were able to take place.
- Band of Brothers: occasional social activities for men have continued online and men's monthly pub lunches have resumed.
- Women of Worth: a virtual breakfast was held in January and an in-person Christmas craft evening in November. Both were well received.
- Home groups: meeting on various nights each week (9 venues).
- Regular church services in Baldock and Letchworth were held online until Easter and since then in person (and livestreamed)
- Morning services include groups for Tots (preschool), Kids (primary) and Youth (KS3) and regular all age services.
- Pastoral activities within the community

We support local and overseas charities and mission endeavours. We are pleased to record that we also support a number of children from deprived areas with their education and living costs, working through Compassion UK. Grants were made in 2021 to:

- International mission organisations
- UK Christian workers

as shown in the accounts (see Note 10). Many members also support Christian & charitable organisations at home and abroad.

Through our hardship fund we were also able to provide emergency financial support to individuals in critical need.

### **3.4 Where are we going in 2022?**

It remains our goal to be a biblical and contemporary church – teaching the historic truths of the Christian faith in a way which communicates with the modern world. In particular, we are keen to develop every member ministry, that is to say, that every member of the church should be involved in serving.

In Philippians 1:3-5 the Apostle Paul says: "I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now..." A contemporary biblical church will view its members as partners in the work not as passive recipients only. Our goal for Christchurch is that everyone should see themselves as investing time, energy and talents in the work of the gospel for God's glory.

We are in the process of renewing our goals and vision. While our desire remains unchanged to be a biblical and contemporary church we are seeking a fresh expression of this to meet the challenges of contemporary life. During 2021 we agreed a new Mission Statement in four parts which is to be launched early in 2022.

We are reviewing our governance structures to make the most of the human resources at our disposal.

## **4 Structure, Governance and Management**

The Trustees are responsible for the day-to-day running of the Incorporated Charity. Charity law requires the Trustees to do the following:

### **4.1 Duty to ensure regulatory compliance**

- Ensure that Christchurch Baldock complies with all relevant laws and reporting requirements, in particular of the Companies House and Charities Commission as regulators;
- Act with integrity avoiding conflict of interest or misuse of Christchurch Baldock funds or assets;
- Prepare annual report and accounts in accordance with Companies House and Charities Commission requirements.

#### **4.2 Duty of prudence**

- Ensure that the charity remains solvent and uses funds and assets wisely and only to further the purposes of the charity;
- Avoid activities that may place the charity's funds or assets or reputation at risk.

#### **4.3 Duty of Care**

- Exercise reasonable skill and care as trustees, and obtain external professional advice on all matters where there may be material risk to the charity, or where advice is needed to enable the trustees to fulfil their duties.

#### **4.4 Safeguarding Policy**

The church has a Safeguarding Policy for the protection of children & vulnerable persons. This is available from our public domain church website. This policy has been extensively reviewed during the year and the new policy will be launched early in 2022, along with training for all involved.

The Trustees continue to liaise with the leadership team and all those working with children and with vulnerable adults to ensure high standards of care are maintained, including appropriate Disclosure & Barring Service (DBS) checks on all leaders and helpers.

#### **4.5 Risk Review**

Risk Assessments have been carried out and are held on file for all our meeting locations. These include:

- |                                   |  |
|-----------------------------------|--|
| • Knights Templar School, Baldock | Sunday morning and other open meetings     |
| • Letchworth Free Church          | Sunday evening and other meetings          |
| • Baldock Community Centre        | Body & Soul and Tea & Tots mid-week groups |
| • Baldock United Reformed Church  | Tea & Tinies and The Link mid-week groups  |

The church holds appropriate insurance including public liability insurance to cover all these locations, as well as insurance for the assets owned by the church, and trustee liability insurance.

#### **4.6 Data Protection Policy**

The Data Protection Legislation is concerned with the protection of human rights in relation to personal data. The aim of the Legislation is to ensure that personal data is used fairly and lawfully and that where necessary the privacy of individuals is respected. During the course of the activities of Christchurch Baldock the Church will collect, store and process personal data about our members, people who attend our services and activities, suppliers and other third parties and we recognise that the correct and lawful treatment of this data will maintain confidence in the Church.

The policy sets out the basis on which we will process any personal data we collect from data subjects, or that is provided to us by data subjects or other sources. The policy relates to all personal data held by Christchurch Baldock, regardless of format. It applies to anyone who handles this personal data, including those working on behalf of the Church.

The Trustees are accountable for compliance with the data protection legislation within the organisation and have appointed a Data Protection Manager (DPM) to handle our day-to-day obligations. This role is fulfilled by the Church Administrator.

#### **4.7 Other Policies**

Other policies have been issued and distributed to applicable teams to help manage the church's affairs. These include:

- Administrative Rules
- Health & Safety Policy
- Evacuation Plans & Leaders Guide
- Food Hygiene Guidelines
- Complaints Handling Policy
- Conflict of Interest Policy
- Volunteer Management Policy

- Inclusive Learning Process Guideline
- Financial Reserves Policy
- Investment Policy
- Staff Induction Policy & Guidelines

These policies are reviewed approximately every 2 years by the Trustees to ensure they are being followed and, where necessary, updated to reflect the latest regulations and best practice guidelines.

## **5 Achievements and Performance**

The AGM Ministry Reports, as presented at the AGM, record the various activities of the church throughout the year, with detailed comments on achievements.

The church has continued its programme of preaching, Bible teaching and support activities on Sundays. There is considerable additional teaching in small groups during the week.

The church supports a number of local and national initiatives to care for the disadvantaged and advance the Christian faith.

## **6 Financial Review**

### **6.1 General**

We are extremely grateful for the very generous support we have received from the membership both financially and practically over the past year. This has enabled the work to continue, to promote the gospel and provide public benefit.

Our giving to the church is a part of our worship and commitment to the Lord Jesus Christ. The assets and money must remain servants not masters of what we do, and we need to prayerfully consider together how these things can be best used to serve the purposes of the church.

The trustees have the responsibility to consider how best to use the church's money and we seek to maximize returns from our Reserves, savings and Building Fund. Our intent is to report transparently but not in excessive detail, as attached, so please speak to the trustees if you have questions.

### **6.2 Analysis of Income**

Donations to the general fund have risen by 6% or £9.5k compared to last year (2021: £158.5k; 2020: £149.0) – see Note 3. Property rental income is the same as last year.

Restricted income fund giving varies year on year depending on the funds supported. This year has seen a small decrease in the total amount compared to last year (2021: £15.2k; 2020: £16.3k).

Refer to details in Section 8.1 (SOFA) and Note 3.

### **6.3 Analysis of Expenditure**

Total costs from the general fund increased by 16% or £24.9k this year compared to last year (2021: £180.4k; 2020: £155.5k). This change is largely due to reduced event costs and reduced hall hire costs which were forced on us by the COVID restrictions in 2020.

Total costs from the restricted funds saw a small decrease compared to last year.

Refer to details in Section 8.1 (SOFA) and Notes 5 to 10.

### **6.4 Property and Assets**

Property owned by the incorporated Charity is as follows:

- 14 Jackmans Place, Letchworth SG6 1RH, currently let with a tenancy agreement, bringing rental income to the church.
- 73 Millstream Close, Hitchin SG4 0DB, currently let with a tenancy agreement and bringing rental income to the church.



- A 13%-part share in 165 Jackmans Place, Letchworth SG6 1RG, housing our Minister Chris Jenkins and his wife Becca & family, the remainder of the property being owned by them and some other church members.
- 48 Westell Close, Baldock, SG7 6RY, housing our Assistant Minister Sam Williams and his wife .
- 19 Pryors Court, Baldock, SG7 6QU, housing our Youth and Children's Minister, Hannah Wijetunge.

We are grateful to John Batchelor and Bernard Palmer and their team for the maintenance, upkeep and decoration work performed to ensure the church property assets are kept in good repair.

The church is very grateful for the gifts and member loans which have supported the purchase of the home for our Assistant minister. In this reporting period, £108,542 of loans were repaid. £17,000 is due to be repaid in 2022, leaving a further £50,000 to repaid over the following 6 years.

Net cash current assets are £166.1k, of which £145.5k is unrestricted representing General funds and Reserves, and £20.7k is Restricted funds, as shown in the balance sheet, Section 8.2.

Refer to Section 8.2 (Balance sheet) and Notes 11 to 15.

## 6.5 Reserves

It is the stated general intent of the Trustees to hold sufficient Reserves to continue the charitable activities of the Trust should income and fundraising activities fall short. The Trustees consider that they should hold a sum equivalent to 3 months running costs, circa £45k (unrestricted expenditure/4), to be held on deposit or other investment which can be readily realised as cash, unless agreed otherwise with the members for particular temporary circumstances.

Reserves held by the church are £63.4k (net current assets of £125.9k – designated funds of £62.5k). This is £18.4k above the Trustees' Reserves Policy.

## 6.6 Building and Infrastructure Funds

The church Building Fund, established in March 2014 as a long-term plan to finance the building of premises for church meetings, stands at £9.8k held as Restricted Funds, and members are invited to support this. In addition, available unrestricted funds would be allocated to a building project when applicable.

The Infrastructure Fund (Unrestricted, Designated) was established on 15<sup>th</sup> September 2018 to set aside money each year for use in acquiring buildings, accommodation or other infrastructure. It was agreed that 75% of the net surplus each year which was not otherwise ring-fenced would be placed in this fund. The fund balance at the end of the year is £54.2k. This includes a transfer of £10.8k from the general fund which is 75% of 2021 net income, as agreed by trustees.

## 6.7 2022 Budget

A budget for 2022 was presented at the Business Meeting in October 2021 and approved.

The budget assumes an unrestricted income of £204.8k, allowing for a continuation of a similar number of staff and activities. In detail, we will support:

Staff:	Senior Minister:	Chris Jenkins	1.0 FTE
	Assistant Minister:	Sam Williams	1.0 FTE
	Youth & Children's Minister:	Hannah Wijetunge	1.0 FTE
	PA to Senior Minister:	Becca Jenkins	0.5 FTE
	Administrator:	Caroline McGurk	<u>0.5 FTE</u>
		Total:	4.0 FTE

The budget also provides for the continued financial support to Christian partners working in international and UK missions.

#### **6.8 Small company provisions**

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

## 7 Independent Examiner's Report to the Trustees of Christchurch

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

### 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.

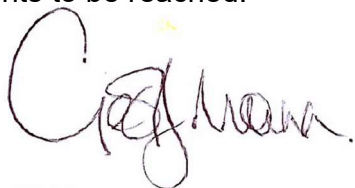
### Independent examiner's statement

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.

Signed:



Geoff Mann FCIE  
Geoff Mann Ltd  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ  
March 2022

## 8 Accounts

### 8.1 Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Income Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Income from:</b>	3				
Donations and legacies		158,489	15,208	173,697	165,262
Charitable activities		4,948	804	5,752	1,569
Investments		26,511	-	26,511	26,743
Other		4,917	-	4,917	30,751
<b>Total income</b>		194,865	16,012	210,877	224,325
<b>Expenditure:</b>	5				
Raising funds		604	-	604	343
Charitable activities		166,404	16,543	182,947	170,355
Other Expenditure		13,438	-	13,438	200
<b>Total expenditure</b>		180,446	16,543	196,988	170,897
<b>Net income/(expenditure)</b>		14,419	(530)	13,889	53,428
<b>Transfers between funds</b>		-	-	-	-
<b>Other recognised gains/(losses):</b>					
Other gains/(losses)		-	-	-	155,000
<b>Net movement in funds</b>		14,419	(530)	13,889	208,428
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,097,094	19,356	1,116,450	908,022
<b>Total funds carried forward</b>		1,111,513	18,826	1,130,339	1,116,450

**8.2 Balance Sheet as at 31 December 2021**

	Notes	Unrestricted funds £	Restricted Income funds £	Total this year 2021 £	Total last year 2020 £
<b>Fixed assets</b>					
Tangible assets	11	1,035,632	-	1,035,632	1,035,928
<b>Total fixed assets</b>		1,035,632	-	1,035,632	1,035,928
<b>Current assets</b>					
Debtors	12	10,913	2,162	13,076	23,064
Cash at bank and in hand	15	145,473	20,661	166,134	248,819
<b>Total current assets</b>		156,387	22,823	179,210	271,883
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	30,505	3,998	34,503	124,361
<b>Net current assets/(liabilities)</b>		125,881	18,826	144,707	147,522
<b>Total assets less current liabilities</b>		1,161,513	18,826	1,180,339	1,183,450
Creditors: amounts falling due after one year	13	50,000	-	50,000	67,000
<b>Total net assets or liabilities</b>		1,111,513	18,826	1,130,339	1,116,450
<b>Funds of the Charity</b>	16				
Restricted income funds		-	18,826	18,826	19,356
Unrestricted funds		1,111,513	-	1,111,513	1,097,094
<b>Total funds</b>		1,111,513	18,826	1,130,339	1,116,450

For the financial year ended 31 December 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

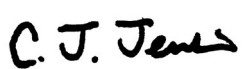

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 14 to 29 form part of these accounts.

**9 Trustee Approval of Accounts**

Approved by the Trustees on 15<sup>th</sup> March 2022 and signed on their behalf by:

Signature	Name	Date	Position
	C. J. Jenkins	15 <sup>th</sup> March 2022	Chair of the Trustees
	N. J. Poole	15 <sup>th</sup> March 2022	Treasurer

## 10 Notes to the Accounts

### Note 1. Basis of Preparation of Accounts

#### 1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the 'Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)' and the Charities Act 2011.

Christchurch Baldock meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

#### 1.2 Going concern

The Trustees' consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### Note 2. Accounting Policies

#### 2.1 Income

Recognition of income	This is included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"><li>the charity becomes entitled to the resources;</li><li>it is more likely than not that the trustees will receive the resources;</li><li>the monetary value can be measured with sufficient reliability.</li></ul>
Incoming Resources with Related Expenditure	Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Income from tax reclaims are included in the SoFA at the same time as the gift to which they relate. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

## Notes to the Accounts (continued)

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 Expenditure and Liabilities

Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.</p> <p>Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.</p>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support costs	The charity has incurred expenditure on support costs.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Fund Accounting	<p>Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.</p> <p>Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for a particular purpose.</p>

## Notes to the Accounts (continued)

### 2.3 Assets

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least £1500</p> <p>They are valued at cost or a reasonable value on receipt.</p> <p>The depreciation rates and methods used are disclosed in note 11.</p>
Intangible fixed assets	<p>The charity has no intangible fixed assets (that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights) of material value.</p>
Heritage assets	<p>The charity has no heritage assets, (that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture).</p>
Investments	<p>The charity has no fixed asset investments or shares.</p>
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>

### 2.4 Pension Costs

Pension Costs	<p>The charity operates a defined contribution pension scheme. Contributions payable to the charity's scheme are charged to the statement of financial activities in the period to which they relate.</p>
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## Notes to the Accounts (continued)

**Note 3. Analysis of Income**

	<b>2021</b>			<b>2020</b>		
	<b>Un-restricted funds</b>	<b>Restricted income funds</b>	<b>Total funds 2021</b>	<b>Un-restricted funds</b>	<b>Restricted income funds</b>	<b>Total funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>						
Donations and gifts	136,318	6,167	142,485	127,372	5,625	132,997
Other	-	6,480	6,480	-	7,952	7,952
Gift Aid	22,171	2,561	24,732	21,632	2,682	24,314
<b>Total</b>	<b>158,489</b>	<b>15,208</b>	<b>173,697</b>	<b>149,004</b>	<b>16,259</b>	<b>165,262</b>
<b>Charitable activities &amp; events</b>						
Rooted youth group	86	-	86	117	-	117
Mens Convention	-	-	-	-	-	-
Rock Solid (5-10's)	60	-	60	117	-	117
Sunday Club - Compassion sponsored children	-	64	64	-	57	57
Body & Soul group	1,055	140	1,195	337	-	337
Tea & Tots group	1,513	600	2,113	502	-	502
Women's Convention	-	-	-	-	-	-
Women of Worth (WOW) group	709	-	709	439	-	439
Band of Brothers (BOB) group	-	-	-	-	-	-
Charitable event - Weekend Away	1,525	-	1,525	-	-	-
Charitable event - Holiday Club	-	-	-	-	-	-
Charitable events - Evangelistic Meetings	-	-	-	-	-	-
<b>Total</b>	<b>4,948</b>	<b>804</b>	<b>5,752</b>	<b>1,512</b>	<b>57</b>	<b>1,569</b>
<b>Income from investments:</b>						
Interest income	111	-	111	343	-	343
Property rental income	26,400	-	26,400	26,400	-	26,400
<b>Total</b>	<b>26,511</b>	<b>-</b>	<b>26,511</b>	<b>26,743</b>	<b>-</b>	<b>26,743</b>
<b>Other income</b>						
NIC Employment Allowance	4,000	-	4,000	4,000	-	4,000
Easyfundraising Charity donations	167	-	167	123	-	123
Anonymous gifts to members	750	-	750	200	-	200
Other - gain from sale of property	-	-	-	26,429	-	26,429
<b>Total</b>	<b>4,917</b>	<b>-</b>	<b>4,917</b>	<b>30,751</b>	<b>-</b>	<b>30,751</b>
<b>TOTAL INCOME</b>	<b>194,865</b>	<b>16,012</b>	<b>210,877</b>	<b>208,010</b>	<b>16,315</b>	<b>224,325</b>

The total unrestricted donations & legacies amount of £158,489 is shown above. In 2020 this amount was £149,004. This represents 6% increase from 2020 to 2021.

## Notes to the Accounts (continued)

**Note 4. Donated goods, facilities and services**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Payroll Services (Figures4U Ltd.)</b>		1,056	991
	<b>Total</b>	<b>1,056</b>	<b>991</b>

Included as expenditure in Support & Governance Costs (Note 6) and as income in Donations and Gifts.

**Note 5. Analysis of Expenditure**

		<b>2021</b>			<b>2020</b>		
	<b>Notes</b>	<b>Un-restricted funds</b>	<b>Restricted income funds</b>	<b>Total funds 2021</b>	<b>Un-restricted funds</b>	<b>Restricted income funds</b>	<b>Total funds 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on Raising Funds</b>							
Rental property repairs and maint charges		604	-	604	343	-	343
<b>TOTAL EXPENDITURE on Raising Funds</b>		<b>604</b>	<b>-</b>	<b>604</b>	<b>343</b>	<b>-</b>	<b>343</b>
<b>Expenditure on Charitable Activities</b>							
Event costs - evangelistic meetings		3,845	-	3,845	150	-	150
Services - Running Expenses & hall hire		14,740	2,455	17,195	10,784	1,020	11,804
Children's, Youth & 20s activities		1,223	-	1,223	2,565	-	2,565
Church Property - upkeep, insurance, rent, council tax		16,893	-	16,893	14,617	-	14,617
Administration Expenses		354	-	354	943	-	943
Staff ministry expenses		4,830	-	4,830	5,129	-	5,129
Staff employment costs	8	106,770	-	106,770	103,683	-	103,683
Grants payable - Missionaries & Workers	10	15,049	14,087	29,136	14,597	14,340	28,937
Support & Governance Costs	6	2,700	-	2,700	2,525	-	2,525
<b>TOTAL EXPENDITURE on Charitable Activities</b>		<b>166,404</b>	<b>16,543</b>	<b>182,947</b>	<b>154,995</b>	<b>15,360</b>	<b>170,355</b>
<b>Other Expenditure</b>							
Anonymous gifts to members		750	-	750	200	-	200
Interest on loans		12,688	-	12,688	-	-	-
<b>TOTAL OTHER EXPENDITURE</b>		<b>13,438</b>	<b>-</b>	<b>13,438</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>TOTAL EXPENDITURE</b>		<b>180,446</b>	<b>16,543</b>	<b>196,988</b>	<b>155,537</b>	<b>15,360</b>	<b>170,897</b>

## Notes to the Accounts (continued)

**Note 6. Support & Governance Costs**

## 6.1 CURRENT reporting period

	Notes	Raising funds £	Charitable Activities £	Grand total 2021 £	Basis of allocation (Describe method)
Trustee Governance costs - Companies House		-	-	-	Allocated on time
Trustee Governance costs - Liability Insurance		-	459	459	Allocated on time
Statutory fees - Indep Examination of Accounts	7	-	540	540	Allocated on time
Payroll administration	4	-	1,056	1,056	Allocated on time
Accountancy fee			294	294	Allocated on time
Accounting costs - Paxton book-keeping software package support		-	262	262	Allocated on time
Finance costs - bank charges		-	89	89	Allocated on time
ACAT Training			-		Allocated on time
<b>Total</b>		<b>-</b>	<b>2,700</b>	<b>2,700</b>	

## 6.2 PREVIOUS reporting period

	Notes	Raising funds £	Charitable Activities £	Grand total 2020 £	Basis of allocation (Describe method)
Trustee Governance costs - Companies House		-	-	-	Allocated on time
Trustee Governance costs - Liability Insurance		-	429	429	Allocated on time
Statutory fees - Indep Examination of Accounts	7	-	540	540	Allocated on time
Payroll administration	4	-	991	991	Allocated on time
Accountancy fee			360	360	Allocated on time
Accounting costs - Paxton book-keeping software package support		-	96	96	Allocated on time
Finance costs - bank charges		-	20	20	Allocated on time
ACAT Training			90	90	Allocated on time
<b>Total</b>		<b>-</b>	<b>2,525</b>	<b>2,525</b>	

**Note 7. Details of certain types of expenditure - Statutory Fees**

	2021 £	2020 £
Independent examiner's fees	540	540

## Notes to the Accounts (continued)

**Note 8. Staff Employment Costs**

## 8.1 Staff Costs

		<b>2021</b>	<b>2020</b>
	Notes	£	£
Salaries and benefits in kind		87,619	84,938
Employer's National Insurance Cost		6,059	5,852
Pension costs (defined contribution scheme)	9	12,833	12,693
Staff training & welfare		260	200
<b>Total staff costs</b>		<b>106,770</b>	<b>103,683</b>

No employees received employee benefits for the reporting period of more than £60,000.

## 8.2 Average Head Count in the Year

	<b>2021</b>	<b>2020</b>
	Number	Number
Fundraising	0.0	0.0
Charitable Activities	3.5	3.5
Administration	0.5	0.5
Governance	0.0	0.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>

**Note 9. Pension Costs**

The charity operates defined contribution pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds and are administered by:

- (i) Clerical & Medical: for 2 employees
- (ii) The People's Pension (B&CE): for 3 employees

The pension cost charge represents contributions payable by the charity to the funds and totalled in the year £12,833. (2020 £12,693).

## Notes to the Accounts (continued)

**Note 10. Grant Making**

10.1 Analysis of grants paid (included in expenditure on charitable activities)									
Analysis		Grants to institutions		Grants to individuals		Support costs		Total 2021	
		£		£		£		£	
Support to international mission charities & workers		23,009		883		-		23,892	
Support to UK mission charities & workers		3,998		1,246		-		5,244	
Total		27,006		2,130		-		29,136	
10.2 Grants made to institutions									
(a) International Mission									
Names of institution		Purpose						Total £	
OMF		Mission work (SE Asia) - support of S H						5,619	
IGT (Illyrian Gospel Trust)		Mission work (Albania) - support of W&D N						5,700	
UFM		Mission work (intern'l) - support of M&R P						1,384	
Compassion		Mission work (internat'l) - 2 sponsored children						672	
Release International		Mission work (internat'l) - support persecuted church						746	
IFES		Mission work (internat'l) - universities and colleges						482	
Special Appeals		Mission work (internat'l)						8,405	
Total grants to institutions for International mission								23,009	
(b) UK Mission									
Names of institution		Purpose						Total £	
UCCF (Universities & Colleges Christian Fellowship)		Mission work in UK Universities & Colleges						1,781	
Friends International		Mission work (Int'l Students in UK)						1,242	
CIS (Christians in Sport)		Mission work (UK Sport Activities)						177	
CIS (Christian Initiative to Schools)		Mission work (Herts UK Schools)						391	
Choice NH		Mission work (Local Christian mission support)						148	
Food Bank								258	
Total grants to institutions for UK mission								3,998	
TOTAL GRANTS PAID TO INSTITUTIONS IN REPORTING PERIOD								27,006	
10.3 Grants made to individuals									
(a) International Mission									
Names of individual		Purpose						Total £	
Hector Antelo - Pioneers		Mission work (Bolivia) - support of HA ministry						883	
Total grants to individuals for International mission								883	
(b) UK Mission									
Chris Richardson - Union		Mission work (Sheffield)						1,246	
Total grants to individuals for UK mission								1,246	
TOTAL GRANTS PAID TO INDIVIDUALS IN REPORTING PERIOD								2,130	

## Notes to the Accounts (continued)

## 10.4 Analysis of grants by Fund and comparatives with previous year

		2021			2020		
	Notes	Un-restricted funds	Restricted income funds	Total funds 2021	Un-restricted funds	Restricted income funds	Total funds 2020
		£	£	£	£	£	£
<b>Grantmaking</b>							
Support to international charities & workers	10.4a	10,895	12,997	23,892	11,243	14,028	25,271
Support to UK charities & workers	10.4b	4,154	1,090	5,244	3,354	313	3,667
<b>Total expenditure on grants</b>		<b>15,049</b>	<b>14,087</b>	<b>29,136</b>	<b>14,597</b>	<b>14,340</b>	<b>28,937</b>
<b>10.4a. Grants made to charities &amp; workers</b>							
<b>- International work</b>							
OMF - Sarah in SE. Asia		3,968	1,651	5,619	3,607	1,125	4,732
Illyrian Gospel Trust - Nivens in Albania		3,597	2,103	5,700	3,134	313	3,447
Albania Support		-	-	-	-	-	-
Redeemer Church, Auckland - Gareth Jones in NZ		-	-	-	871	1,338	2,209
UFM - Prests serving international mission		1,021	363	1,384	981	313	1,294
YWAM - Rudds in Macedonia		-	-	-	600	313	913
Compassion UK - children in Philippines & Rwanda		561	111	672	408	196	604
Release International - persecuted church		746	-	746	678	-	678
IFES		482	-	482	464	-	464
Special Appeals -Albania COVID, Afghanistan, Vietnam		-	8,405	8,405	-	10,432	10,432
Pioneers - Hector Antelo		520	363	883	500	-	500
<b>Total expenditure</b>		<b>10,895</b>	<b>12,997</b>	<b>23,892</b>	<b>11,243</b>	<b>14,028</b>	<b>25,271</b>
<b>10.4b. Grants made to charities &amp; workers</b>							
<b>- UK work</b>							
Universities & Colleges Christian Fellowship (UCCF)		1,418	363	1,781	1,289	-	1,289
Union - Richardsons in Sheffield		883	363	1,246	849	313	1,162
Friends International		879	363	1,242	274	-	274
Christians in Sport		177	-	177	161	-	161
Christian Initiative to Schools		391	-	391	383	-	383
Choice NH		148	-	148	145	-	145
Food Bank		258	-	258	253	-	253
<b>Total expenditure</b>		<b>4,154</b>	<b>1,090</b>	<b>5,244</b>	<b>3,354</b>	<b>313</b>	<b>3,667</b>

## Notes to the Accounts (continued)

**Note 11. Tangible Fixed Assets**

	Note	Freehold land & buildings	Long leasehold land & buildings	Electronic & Audio-Visual Equipment	Fixtures, fittings and equipment	Total 2021
		£	£	£	£	£
At the beginning of the year		548,708	487,220	-	-	1,035,928
Additions		-	(296)	-	-	(296)
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
At end of the year		548,708	486,924	-	-	1,035,632

The Addition of -£296 is the refund of overpaid legal fees previously included in the purchase of 19 Pryors Court. Freehold and long leasehold buildings assets are quoted at purchase price or a reasonable value on receipt.

**Note 12. Debtors and prepayments**

		2021	2020
		£	£
Gift-Aid Reclaim		13,076	19,115
Prepayments and accrued income		-	3,949
<b>Total</b>		13,076	23,064

**Note 13. Creditors and accruals**

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021	2020	2021	2020
	£	£	£	£
Loans from members	17,000	108,542	50,000	67,000
Accruals and deferred income	14,780	13,430	-	-
Taxation and social security	1,470	1,277	-	-
Pension - Clerical & Medical & The People's Pension	1,253	1,112	-	-
Other creditors	-	-	-	-
<b>Total</b>	34,503	124,361	50,000	67,000

The loans from members provided in September 2015 were given to Christchurch Baldock for the part-purchase of a house (48 WC) for the Assistant Pastor.

In 2019 there were additional loans from members to purchase the remaining share of 48WC.

## Notes to the Accounts (continued)

**Note 14. Contingent liabilities and contingent assets**

None applicable this year.

**Note 15. Cash at bank and in hand**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
HSBC Bank account-Main		47,473	180,332
HSBC Bank Account-Admin Account		1,494	1,494
HSBC bank account - Business Money Manager Account		50,010	1
Sub-Groups Cash		231	155
Virgin Charity Deposit Account		66,926	66,837
<b>Total</b>		<b>166,134</b>	<b>248,819</b>



## Notes to the Accounts (continued)

**Note 16. Charity Funds**

## 16.1 Details of material funds held and movements during the CURRENT reporting period

*\* Key: URG - unrestricted funds - general; URD - unrestricted funds-designated; R - restricted income funds*

Fund names	Note (see 16.2)	Type URG, URD, R *	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General fund	1	URG	1,046,558	193,678	(180,446)	(10,800)	-	1,048,990
House Loan Repayments	2	URD	7,160	1,188	-	-	-	8,348
Infrastructure Fund	3	URD	43,376	-	-	10,800	-	54,176
<b>Total Unrestricted Funds</b>			<b>1,097,094</b>	<b>194,865</b>	<b>(180,446)</b>	<b>-</b>	<b>-</b>	<b>1,111,513</b>
Albania Fund	4	R	2,743	-	-	-	-	2,743
Albanian child support	5	R	-	140	(140)	-	-	-
Building Fund	6	R	9,750	-	-	-	-	9,750
Compassion child sponsorship	7	R	-	111	(111)	-	-	-
Hardship Fund	9	R	6,863	1,200	(1,730)	-	-	6,333
Grants for children's work	10	R	-	725	(725)	-	-	-
Missionary Christmas Fund	11	R	-	2,544	(2,544)	-	-	-
Will Niven IGT	12	R	-	1,600	(1,600)	-	-	-
Non budgeted appeals	13	R	-	8,405	(8,405)	-	-	-
Sarah Hoskins, OMF	14	R	-	1,288	(1,288)	-	-	-
<b>Total Restricted Income Funds</b>			<b>19,356</b>	<b>16,012</b>	<b>(16,543)</b>	<b>-</b>	<b>-</b>	<b>18,826</b>
<b>Total Funds</b>			<b>1,116,450</b>	<b>210,877</b>	<b>(196,988)</b>	<b>-</b>	<b>-</b>	<b>1,130,339</b>

## 16.2 Details of Purpose &amp; Restrictions of Funds

The funds listed below are used for the charitable activities of the church, set up for specific ministries and established consistent with the church's Public Benefit Statement.

Ref	Fund name	Purpose & Restrictions
1	<b>General fund</b>	<b>For general use of unrestricted funds.</b>
2	<b>House loan repayments</b>	<b>For house loan repayments (Unrestricted, Designated )</b> To set aside money each year to repay house loans (48WC) when due.
3	<b>Infrastructure fund</b>	<b>For Infrastructure (Unrestricted, Designated )</b> Established on 15 <sup>th</sup> September 2018 to set aside money each year for use in acquiring buildings, accommodation or other infrastructure. It was agreed that a percentage of the net surplus each year which was not otherwise ring-fenced would be placed in this fund.
4	<b>Albania Fund</b>	<b>For Albania mission work (Restricted)</b> To assist to those going on ministry work to Albania and to support the work of Will and Doreta Niven working for IGT in Albania. There is grant funding from the church in addition to this fund (see Note 10).

## Notes to the Accounts (continued)

Ref	Fund name	Purpose & Restrictions
5	<b>Albanian Child</b>	<b>For Albanian child, IGT (Restricted)</b> For the financial sponsorship of an Albanian child (Anxhelo). Restricted gifts from Body & Soul group. Additional support is provided from general funds.
6	<b>Building Fund</b>	<b>For Building a new Church &amp; Manse Fund (Restricted).</b> This fund was established at the AGM in March 2014 and is for use in building a permanent church centre or converting an existing building for church use in or around North Herts. The church Trustees have made representations to NHDC on the subject of the Local Plan, aware of the planned development in the 2011– 2031 timescale and the possible provision of a community building/place of worship should the housing development proceed.
7	<b>Compassion</b>	<b>For Compassion UK Children, financial support fund (Restricted)</b> For the financial sponsorship of two children (Azunu in Togo, Kalkidan in Ethiopia). The gifts from Sunday Club children, supplemented by church designated general fund money are used to meet the regular monthly sponsorship commitments.
8	<b>Gareth Jones</b>	<b>For Gareth Jones, Youth Worker at Redeemer Church, Auckland, NZ (Restricted)</b> For the financial support of youth worker at Auckland church. This fund is only included for the comparison with 2020.
9	<b>Hardship Fund</b>	<b>For relief of hardship (Restricted)</b> This fund was established to meet cases of financial need, as determined by the Elders. Donor financial gifts for this ministry are passed through this fund. The fund also supports individuals to attend Christian events (e.g. church Weekend Away, youth camps, Albania missionary support trip) where there is financial need.
10	<b>Children's work</b>	<b>For support of Christchurch children's work including annual holiday club, Tea&amp;Tots and Tea&amp;Tinies groups (Restricted).</b> Donor financial gifts for this purpose are passed through this fund. There is also grant funding from the church in addition to this fund.
11	<b>Missionary Christmas Fund</b>	<b>For a Christmas Gift to our missionaries (Restricted)</b> A missionary Christmas collection is held each year so that we can send a small financial love gift to each of our supported missionaries. Donor financial gifts for this purpose are passed through this fund.
12	<b>Will Niven</b>	<b>For Will Niven, IGT Albania (Restricted).</b> For the financial support of Will Niven, missionary workers in Albania. Donor financial support for this ministry is passed through this fund. There is grant funding from the church in addition to this fund (see Note 10).
13	<b>Non-budgeted appeals</b>	<b>For world crisis and other special appeals (Restricted).</b> Special appeals for world crisis situations (e.g. Afghanistan) and special collections for missionary organisations (e.g. Release) use this fund. There is usually grant funding from the church in addition to this fund (see Note 10).
14	<b>Sarah Hoskins</b>	<b>For Sarah Hoskins, OMF missionary, SE Asia &amp; All Nations (Restricted)</b> For the financial support of Sarah Hoskins, missionary worker with OMF in SE Asia and recently studying at All Nations Bible college. Donor financial support for this ministry is passed through this fund. There is grant funding from the church in addition to this fund (see Note 10).

## Notes to the Accounts (continued)

16.3 Details of material funds held and movements during the **PREVIOUS** reporting period

\* Key: URG - unrestricted funds - general; URD - unrestricted funds-designated; R - restricted income funds

Fund names	Note (see 16.2)	Type URG, URD, R *	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General fund	1	URG	867,941	206,510	(155,537)	(27,356)	155,000	1,046,558
House Loan Repayments	2	URD	17,660	1,500	-	(12,000)	-	7,160
Infrastructure Fund	3	URD	4,020	-	-	39,356	-	43,376
<b>Total Unrestricted Funds</b>			<b>889,621</b>	<b>208,010</b>	<b>(155,537)</b>	<b>-</b>	<b>155,000</b>	<b>1,097,094</b>
Albania Fund	4	R	2,743	-	-	-	-	2,743
Building Fund	6	R	9,750	-	-	-	-	9,750
Compassion child sponsorship	7	R	-	196	(196)	-	-	-
Gareth Jones, Auckland, NZ	8	R	-	1,025	(1,275)	250	-	-
Hardship Fund	9	R	5,908	1,975	(1,020)	-	-	6,863
Grants for children's work	10	R	-	-	-	-	-	-
Missionary Christmas Fund	11	R	-	1,875	(1,625)	(250)	-	-
Non budgeted appeals	13	R	-	10,432	(10,432)	-	-	-
Sarah Hoskins, OMF	14	R	-	813	(813)	-	-	-
<b>Total Restricted Income Funds</b>			<b>18,401</b>	<b>16,315</b>	<b>(15,360)</b>	<b>-</b>	<b>-</b>	<b>19,356</b>
<b>Total Funds</b>			<b>908,022</b>	<b>224,325</b>	<b>(170,897)</b>	<b>-</b>	<b>155,000</b>	<b>1,116,450</b>

## 16.4 Transfers between funds

From	To	Reason for transfer	Amount £
General Fund	Infrastructure fund	Transfer of 75% of net income	10,800

## Notes to the Accounts (continued)

**Note 17. Transactions with trustees and related parties****17.1 Trustee Remuneration & Benefits**

No trustee, in their capacity as such, receives any remuneration or benefits from the charity. However, two of the Trustees receive a salary and benefits in their roles as Senior Minister and Assistant Minister, as permitted by the church Articles and Rules, not in their capacity as trustees.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		2021			2020		
		Remunera tion	Pension contribution	TOTAL	Remunera tion	Pension contribution	TOTAL
		£	£	£			£
Christopher Jenkins (Jan-Dec)	Articles & Rules	31,895	5,062	36,957	31,268	5,429	36,697
Sam Williams (Jan-Dec)	Articles & Rules	17,771	2,368	20,140	13,114	1,905	15,019
		49,667	7,430	57,096	44,382	7,334	51,716

**17.2 Trustees' expenses**

No Trustee, in their capacity as such, receives any expenses from the charity. However, in 2021, five (2020 – four) of the Trustees/related parties received reimbursement of expenses in their role as Minister, Assistant Minister, Treasurer and Property Maintenance Team, not in their capacity as trustees. Refer to Note 5 for the details of total staff ministry expenses.

			2021	2020
Number of Trustees who were paid expenses			5	4
Nature of Expenses	Expenses in connection with their roles in the church		7,436	4,669
<b>Total amount paid</b>			<b>7,436</b>	<b>4,669</b>

**17.3 Transactions with trustees & related parties**

One staff member is related to a Trustee (2020 – one). The total salary and benefits provided to this related staff member are shown below.

Name of the related party	Relationship to charity	Description of the transaction(s)	Total 2021	Total 2020
Rebecca Jenkins	Trustee spouse	Salary & Pension	10,415	10,322
			<b>10,415</b>	<b>10,322</b>

## Notes to the Accounts (continued)

The governing document permits payment to trustees and connected parties subject to the number of trustees or their connected parties being remunerated being a minority of the Board (Ref. Governing Document - Articles 18.6.6 and CC11 - Trustee expenses and payments, Sec 4.9).

For the reporting period this condition was met, as two of the six trustees or connected parties were paid.

A total of £22,362 was donated to the charity by trustees and related parties in the year 2021 (£23,715 2020).

One of the trustees is also a trustee of a charity, the Illyrian Gospel Trust (IGT), to which grants have been made. In 2021 grants totalling of £3,597 were made to IGT (2020 - £3,134) from unrestricted funds, which is part of our budgeted support to missionary organisations. (See Note 10.4). Further grants were made to IGT in 2021, totalling £7,103. These are donations made by members to support the work of IGT in response to appeals made in 2020. This £7,103 is made up of £2,103 restricted donations for the support of Will Niven, and £5,000 donated for Albania support through the Special Appeals fund. (See Note 10.4)

One of the trustees is also a trustee of a charity, the Christian Initiative to Schools in Letchworth and District (CIS) to which grants have been made. In 2021 a grant of £391 was made to CIS (2020 - £383) from unrestricted funds.

### **Note 18. Liability of the Members**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

### **Note 19. Taxation**

The company is a registered charity and is therefore exempt from taxation.