

**CHRISTCHURCH BALDOCK –
ANNUAL REPORT & ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

Registered Office Address:
48 Westell Close, Baldock, Herts SG7 6RY
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:	6 Stane Street, Baldock, Herts SG7 6TS										
Incorporation Status:	Company, limited by guarantee, from 1 st January 2014										
Company registration number:	08728895										
Registered office address:	48 Westell Close, Baldock, Herts SG7 6RY										
Managing Trustees:	<table><tr><td>Rev. Christopher J Jenkins</td><td rowspan="4">Chair, Senior Minister until 16 Oct 2022</td></tr><tr><td>Mr. Bernard V Palmer</td></tr><tr><td>Mr. Neil Poole</td></tr><tr><td>Mr. John Batchelor</td></tr><tr><td>Mr. David Willbe</td><td rowspan="3">Assistant Minister from 16 Oct 2022</td></tr><tr><td>Mr. Sam Williams</td></tr><tr><td>Mr. Nick Clube</td></tr></table>		Rev. Christopher J Jenkins	Chair, Senior Minister until 16 Oct 2022	Mr. Bernard V Palmer	Mr. Neil Poole	Mr. John Batchelor	Mr. David Willbe	Assistant Minister from 16 Oct 2022	Mr. Sam Williams	Mr. Nick Clube
Rev. Christopher J Jenkins	Chair, Senior Minister until 16 Oct 2022										
Mr. Bernard V Palmer											
Mr. Neil Poole											
Mr. John Batchelor											
Mr. David Willbe	Assistant Minister from 16 Oct 2022										
Mr. Sam Williams											
Mr. Nick Clube											
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:	www.cc-b.uk										
Members:	82										

2 Overview

The trustees present their annual report and accounts of the charity for the year ended 31 December 2022. 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 2022, 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 medium-sized 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
- Evangelical Alliance www.eauk.org
- Gospel Partnership 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.

On Sunday mornings, the congregation at the worship service has around 120 people attending (95 adults + 25 children) each week. On Sunday evenings, the congregation at the worship service has around 25 people attending each week. While COVID-19 restrictions were in place, the Sunday morning and Sunday evening services were streamed on YouTube and the morning service continues to be live streamed. 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, 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 2022, as listed below and reviewed with church members at the Annual General Meeting.

3.3 *Significant Activities During 2022*

This was an excellent year for Christchurch as we continued to rebuild after the pandemic. In January we launched our new four part Mission Statement as follows:

1. Good News to Share
2. Teaching that Connects
3. A Life of Worship
4. Friends who Love

Fulfilling this mission is not only the role of the staff team but the whole membership of the church. These four qualities should characterise and define everything we undertake.

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 families in the church use their homes for hospitality particularly as a way of welcoming people who are not yet Christians into the church.

All ongoing ministries of the church are now held in person. We continue to stream our morning service, to film and upload our evening services, and to retain virtual meeting facilities when occasion demands. We aim to keep up regular activity on social media, and find this a useful way to communicate our news and message with the public, as well as the church.

I would particularly like to pay tribute to our church administrator, Caroline McGurk, who stepped down during the year and has been ably replaced by Lai-Lee Fong, and to our longstanding elder, Bernard Palmer, who has stepped down from active eldership duties and received the honorary title of Elder Emeritus in recognition of his outstanding commitment and service alongside his wife Rosy. Caroline remains a member of the leadership team and Nick Clube was elected as an elder.

In January we hosted a women's breakfast featuring guest speaker Helen Thorne who addressed the topic of anxiety to a packed hall. This was very well received and gave rise to some useful contacts.

Our Easter activities included a very popular family party which drew members of the wider community and our midweek groups. Following on from this we co-ordinated a week of outreach events in co-operation with other local churches under the banner of "A Passion for Life", a national initiative.

In May we made two significant contributions to the Baldock Fair: a free café at which many people were welcomed including some Ukrainian guests, and a children's craft stall which proved very popular and was particularly appreciated by the fair organisers.

Our group for older people, Body and Soul, received some excellent publicity through holding an open morning on the High Street in June. This has resulted in a number of new members and the profile of the group has continued to rise, while the volunteer team has also been expanded. Special events included guest speakers advising on fraud prevention and safety.

Throughout the academic year our midweek youth and children's groups continue to flourish and in July we were delighted to be able to run a holiday club, for the first time since 2019. Many volunteers were involved and a large number of families took part.

In August we were able to hold a garden party during which five adults were baptised. We also baptised and dedicated a number of young children during the year.

In September we began the new academic year with a whole-church weekend away, for the first time since 2019. Guest speakers were provided for adults, youth and children and many friendships were strengthened. It was particularly good that a number of guests were from the "fringe" of the church.

We held a harvest festival in September during which we collected a large quantity of foodstuff for a local Foodbank which we support in an ongoing way.

December was a busy month with the Baldock fair at which we again ran a popular Nativity photo booth and were able to invite many people to church. Our Christmas events included celebrations for all our community groups, as well as a family party, a Carols by Candlelight event and an all-age Christmas Day service. 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 continues to be popular in the town enjoying a strong reputation as a welcoming and caring group and a point of contact for needy families. We are part of the Stevenage and North Herts Toddler Groups Network.
- Body and Soul: exercise activities, fun and spiritual input for the elderly. Members are regularly phoned and visited.
- Living Stones: informal singles support group
- Rock Solid, a midweek children's club, was relaunched in September on a monthly basis to provide activities for primary school aged children and families.
- The Link, our midweek youth group continues to attract 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: men's monthly pub lunches have resumed.
- Women of Worth: as well as the breakfast mentioned above, a Christmas craft evening was held in November which was well received.
- Home groups: meeting on various nights each week (8 venues).
- Regular church services in Baldock and Letchworth
- Sunday 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 2022 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 and a donation from Baldock Futures we were also able to provide emergency financial support to individuals in critical need.

3.4 *Where are we going in 2023?*

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.

In 2023 we will begin a monthly prayer gathering, reflecting the importance of prayer in the life of the church. We continue to review our governance structures. A working group has been established to look into the question of a permanent home for the church. They will continue to meet and report in the coming year.

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 training is provided 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 26% or £41.6k compared to last year. This includes a legacy donation of £29k. (2022: £200.1k; 2021: £158.5k) – see Note 3. Property rental income is slightly less than last year due to a break in tenancy.

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 (2022: £12.9k; 2021: £15.2k).

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

6.3 Analysis of Expenditure

Total costs from the general fund increased by 7% or £12.7k this year compared to last year (2022: £193.2k; 2021: £180.4k).

Total expenditure from 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 until November. It is now providing rental income to the church.

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, £17.0k of loans were repaid. £10.0k is due to be repaid in 2023, leaving a further £40.0k to be repaid over the following 5 years.

Net cash current assets are £202.9k, of which £180.5k is unrestricted representing General funds and Reserves, and £22.4k 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 £48k (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 £73.5k (net current assets of £163.7k – designated funds of £90.3k). This is £25.5k 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 15th 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 £90.1k. This includes a transfer of £35.9k from the general fund which is 75% of 2022 net income, as agreed by trustees.

6.7 *2023 Budget*

A budget for 2023 was presented at the Business Meeting in October 2022 and approved.

The budget assumes an unrestricted income of £233.0k, 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:	Lai-Lee Fong	0.5 FTE
		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 2022.

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.

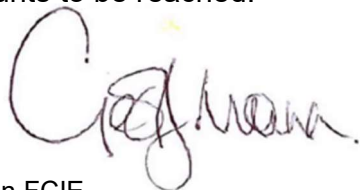
Independent examiner's statement

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 2023

8 Accounts

8.1 Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Income Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:	3				
Donations and legacies		200,060	12,915	212,975	173,697
Charitable activities		11,285	521	11,806	5,752
Investments		22,988	-	22,988	26,511
Other		7,380	-	7,380	4,917
Total income		241,713	13,436	255,149	210,877
Expenditure:	5				
Raising funds		120	-	120	604
Charitable activities		187,271	12,838	200,109	182,947
Other Expenditure		5,771	-	5,771	13,438
Total expenditure		193,161	12,838	205,999	196,988
Net income/(expenditure)		48,552	598	49,150	13,889
Transfers between funds		(621)	621	-	-
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		47,930	1,220	49,150	13,889
Reconciliation of funds:					
Total funds brought forward		1,111,513	18,826	1,130,339	1,116,450
Total funds carried forward		1,159,444	20,045	1,179,489	1,130,339

8.2 Balance Sheet as at 31 December 2022

	Notes	Unrestricted funds	Restricted Income funds	Total this year 2022	Total last year 2021
		£	£	£	£
Fixed assets					
Tangible assets	11	1,035,632	-	1,035,632	1,035,632
Total fixed assets		1,035,632	-	1,035,632	1,035,632
Current assets					
Debtors	12	9,546	1,592	11,138	13,076
Cash at bank and in hand	15	180,581	22,430	203,011	166,134
Total current assets		190,127	24,022	214,149	179,210
Liabilities					
Creditors: amounts falling due within one year	13	26,316	3,977	30,292	34,503
Net current assets/(liabilities)		163,811	20,045	183,857	144,707
Total assets less current liabilities		1,199,444	20,045	1,219,489	1,180,339
Creditors: amounts falling due after one year	13	40,000	-	40,000	50,000
Total net assets or liabilities		1,159,444	20,045	1,179,489	1,130,339
Funds of the Charity	16				
Restricted income funds		-	20,045	20,045	18,826
Unrestricted funds		1,159,444	-	1,159,444	1,111,513
Total funds		1,159,444	20,045	1,179,489	1,130,339

For the financial year ended 31 December 2022, 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 28th March 2023 and signed on their behalf by:

Signature	Name	Date	Position
	C. J. Jenkins	28th March 2023	Chair of the Trustees
	N. J. Poole	28th March 2023	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	<p>This is included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.
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	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. 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.
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	Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. 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.

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

	2022			2021		
	Un-restricted funds	Restricted income funds	Total funds 2022	Un-restricted funds	Restricted income funds	Total funds 2021
	£	£	£	£	£	£
Donations and legacies						
Donations and gifts	146,057	10,866	156,924	136,318	6,167	142,485
Legacies	29,000	-	29,000	-	-	-
Other	-	-	-	-	6,480	6,480
Gift Aid	25,003	2,049	27,051	22,171	2,561	24,732
Total	200,060	12,915	212,975	158,489	15,208	173,697
Charitable activities & events						
Rooted youth group	-	-	-	86	-	86
Mens Convention	-	-	-	-	-	-
Rock Solid (5-10's)	66	-	66	60	-	60
Rooted and Link	280	-	280	-	-	-
Sunday Club - Compassion sponsored children	-	26	26	-	64	64
Body & Soul group	1,537	495	2,032	1,055	140	1,195
Tea & Tots group	2,846	-	2,846	1,513	600	2,113
Women's Convention	-	-	-	-	-	-
Women of Worth (WOW) group	664	-	664	709	-	709
Band of Brothers (BOB) group	-	-	-	-	-	-
Charitable event - Weekend Away	5,685	-	5,685	1,525	-	1,525
Charitable event - Holiday Club	206	-	206	-	-	-
Charitable events - Evangelistic Meetings	-	-	-	-	-	-
Total	11,285	521	11,806	4,948	804	5,752
Income from investments:						
Interest income	326	-	326	111	-	111
Property rental income	22,663	-	22,663	26,400	-	26,400
Total	22,988	-	22,988	26,511	-	26,511
Other income						
NIC Employment Allowance	5,000	-	5,000	4,000	-	4,000
Easyfundraising Charity donations	430	-	430	167	-	167
Anonymous gifts to members	1,800	-	1,800	750	-	750
Other - gain from sale of property	150	-	150	-	-	-
Total	7,380	-	7,380	4,917	-	4,917
TOTAL INCOME	241,713	13,436	255,149	194,865	16,012	210,877

The total unrestricted donations & legacies amount of £200,060 is shown above. Last year this amount was £158,489. This represents 26% increase from 2021 to 2022.

Notes to the Accounts (continued)

Note 4. Donated goods, facilities and services

		2022	2021
		£	£
Payroll Services (Figures4U Ltd.)		981	1,056
	Total	981	1,056

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

Note 5. Analysis of Expenditure

		2022			2021		
	Notes	Un-restricted funds	Restricted income funds	Total funds	Un-restricted funds	Restricted income funds	Total funds
		£	£	2022 £	£	£	2021 £
Expenditure on Raising Funds							
Rental property repairs and maint charges		120	-	120	604	-	604
TOTAL EXPENDITURE on Raising Funds		120	-	120	604	-	604
Expenditure on Charitable Activities							
Event costs - evangelistic meetings		11,607	-	11,607	3,845	-	3,845
Services - Running Expenses & hall hire		18,513	2,451	20,964	14,740	2,455	17,195
Children's, Youth & 20s activities		2,653	-	2,653	1,223	-	1,223
Church Property - upkeep, insurance,rent,council tax		8,673	-	8,673	16,893	-	16,893
Administration Expenses		2,624	-	2,624	354	-	354
Staff ministry expenses		8,882	629	9,512	4,830	-	4,830
Staff employment costs	8	115,995	-	115,995	106,770	-	106,770
Grants payable - Missionaries & Workers	10	15,755	9,758	25,513	15,049	14,087	29,136
Support & Governance Costs	6	2,568	-	2,568	2,700	-	2,700
TOTAL EXPENDITURE on Charitable Activities		187,271	12,838	200,109	166,404	16,543	182,947
Other Expenditure							
Anonymous gifts to members		1,800	-	1,800	750	-	750
Interest on loans		3,971	-	3,971	12,688	-	12,688
TOTAL OTHER EXPENDITURE		5,771	-	5,771	13,438	-	13,438
TOTAL EXPENDITURE		193,161	12,838	205,999	180,446	16,543	196,988

Notes to the Accounts (continued)

Note 6. Support & Governance Costs

6.1 CURRENT reporting period

	Notes	Raising funds	Charitable Activities	Grand total 2022	Basis of allocation
		£	£	£	(Describe method)
Trustee Governance costs - Companies House		-	26	26	Allocated on time
Trustee Governance costs - Liability Insurance		-	502	502	Allocated on time
Statutory fees - Indep Examination of Accounts	7	-	552	552	Allocated on time
Payroll administration	4	-	981	981	Allocated on time
Accountancy fee			251	251	Allocated on time
Accounting costs - Paxton book-keeping software package support		-	90	90	Allocated on time
Finance costs - bank charges		-	167	167	Allocated on time
ACAT Training			-		Allocated on time
Total		-	2,568	2,568	

6.2 PREVIOUS 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
Total		-	2,700	2,700	

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

	2022		2021
	£		£
Independent examiner's fees	552		540

Notes to the Accounts (continued)

Note 8. Staff Employment Costs**8.1 Staff Costs**

		2022	2021
	Notes	£	£
Salaries and benefits in kind		94,412	87,619
Employer's National Insurance Cost		6,755	6,059
Pension costs (defined contribution scheme)	9	13,340	12,833
Staff training & welfare		1,488	260
Total staff costs		115,995	106,770

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

8.2 Average Head Count in the Year

	2022	2021
	Number	Number
Fundraising	0.0	0.0
Charitable Activities	3.5	3.5
Administration	0.5	0.5
Governance	0.0	0.0
Total	4.0	4.0

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 £13,340. (2021 £12,833).

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 2022
	£		£	£	£
Support to international mission charities & workers	19,118		795	-	19,913
Support to UK mission charities & workers	4,428		1,172	-	5,600
Total	23,546		1,967	-	25,513
10.2 Grants made to institutions					
(a) International Mission					
Names of institution	Purpose				Total £
OMF	Mission work (SE Asia) - support of S H				6,015
IGT (Illyrian Gospel Trust)	Mission work (Albania) - support of W&D N				9,810
UFM	Mission work (intern'l) - support of M&R P				1,315
Compassion	Mission work (internat'l) - 2 sponsored children				672
Release International	Mission work (internat'l) - support persecuted church				805
IFES	Mission work (internat'l) - universities and colleges				501
Special Appeals	Mission work (internat'l)				-
Total grants to institutions for International mission					19,118
(b) UK Mission					
Names of institution	Purpose				Total £
UCCF (Universities & Colleges Christian Fellowship)	Mission work in UK Universities & Colleges				1,785
Friends International	Mission work (Int'l Students in UK)				1,139
CIS (Christians in Sport)	Mission work (UK Sport Activities)				191
CIS (Christian Initiative to Schools)	Mission work (Herts UK Schools)				899
Choice NH	Mission work (Local Christian mission support)				151
Food Bank					263
Total grants to institutions for UK mission					4,428
TOTAL GRANTS PAID TO INSTITUTIONS IN REPORTING PERIOD					23,546
10.3 Grants made to individuals					
(a) International Mission					
Names of individual	Purpose				Total £
Hector Antelo - Pioneers	Mission work (Bolivia) - support of HA ministry				795
Total grants to individuals for International mission					795
(b) UK Mission					
Chris Richardson - Union	Mission work (Sheffield)				1,172
Total grants to individuals for UK mission					1,172
TOTAL GRANTS PAID TO INDIVIDUALS IN REPORTING PERIOD					1,967

Notes to the Accounts (continued)

10.4 Analysis of grants by Fund and comparatives with previous year

	Notes	2022			2021		
		Un-restricted funds	Restricted income funds	Total funds 2022	Un-restricted funds	Restricted income funds	Total funds 2021
		£	£	£	£	£	£
Grantmaking							
Support to international charities & workers	10.4a	10,917	8,996	19,913	10,895	12,997	23,892
Support to UK charities & workers	10.4b	4,838	762	5,600	4,154	1,090	5,244
Total expenditure on grants		15,755	9,758	25,513	15,049	14,087	29,136
10.4a. Grants made to charities & workers							
- International work							
OMF - Sarah in SE. Asia		4,286	1,729	6,015	3,968	1,651	5,619
Illyrian Gospel Trust - Nivens in Albania		3,723	6,087	9,810	3,597	2,103	5,700
Albania Support		-	-	-	-	-	-
UFM - Prests serving international mission		1,061	254	1,315	1,021	363	1,384
Compassion UK - children in Philippines & Rwanda		-	672	672	561	111	672
Release International - persecuted church		805	-	805	746	-	746
IFES		501	-	501	482	-	482
Special Appeals -Albania COVID, Afghanistan, Vietnam		-	-	-	-	8,405	8,405
Pioneers - Hector Antelo		541	254	795	520	363	883
Total expenditure		10,917	8,996	19,913	10,895	12,997	23,892
10.4b. Grants made to charities & workers							
- UK work							
Universities & Colleges Christian Fellowship (UCCF)		1,531	254	1,785	1,566	363	1,929
Union - Richardsons in Sheffield		918	254	1,172	883	363	1,246
Friends International		885	254	1,139	879	363	1,242
Christians in Sport		191	-	191	177	-	177
Christian Initiative to Schools		899	-	899	391	-	391
Choice NH		151	-	151	-	-	-
Food Bank		263	-	263	258	-	258
Total expenditure		4,838	762	5,600	4,154	1,090	5,244

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
		£	£	£	£	£
At the beginning of the year		548,708	486,924	-	-	1,035,632
Additions		-	-	-	-	-
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
At end of the year		548,708	486,924	-	-	1,035,632

Freehold and long leasehold buildings assets are quoted at purchase price or a reasonable value on receipt.

Note 12. Debtors and prepayments

	2022	2021
	£	£
Gift-Aid Reclaim	6,725	13,076
Prepayments and accrued income	4,413	-
Total	11,138	13,076

Note 13. Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2022	2021
	£	£	£	£
Loans from members	10,000	17,000	40,000	50,000
Accruals and deferred income	17,418	14,780	-	-
Taxation and social security	1,757	1,470	-	-
Pension - Clerical & Medical & The People's Pension	1,118	1,253	-	-
Other creditors	-	-	-	-
Total	30,292	34,503	40,000	50,000

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

	2022	2021
	£	£
HSBC Bank account-Main	55,165	47,473
HSBC Bank Account-Admin Account	1,363	1,494
HSBC bank account - Business Money Manager Account	79,150	50,010
Sub-Groups Cash	231	231
Virgin Charity Deposit Account	67,101	66,926
Total	203,011	166,134

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	1,048,990	240,963	(193,161)	(27,604)	-	1,069,187
House Loan Repayments	2	URD	8,348	750	-	(8,910)	-	188
Infrastructure Fund	3	URD	54,176	-	-	35,893	-	90,069
Total Unrestricted Funds			1,111,513	241,713	(193,161)	(621)	-	1,159,444
Albania Fund	4	R	2,743	-	-	-	-	2,743
Albanian child support	5	R	-	495	(495)	-	-	-
Building Fund	6	R	9,750	-	-	-	-	9,750
Compassion child sponsorship	7	R	-	51	(672)	621	-	-
Hardship Fund	8	R	6,333	1,800	(2,451)	-	-	5,682
Grants for children's work	9	R	-	2,500	(629)	-	-	1,871
Missionary Christmas Fund	10	R	-	1,778	(1,778)	-	-	-
Will Niven IGT	11	R	-	5,338	(5,338)	-	-	-
Non budgeted appeals	12	R	-	-	-	-	-	-
Sarah Hoskins, OMF	13	R	-	1,475	(1,475)	-	-	-
Total Restricted Income Funds			18,826	13,436	(12,838)	621	-	20,045
Total Funds			1,130,339	255,149	(205,999)	(0)	-	1,179,489

16.2 Details of Purpose & 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	General fund	For general use of unrestricted funds.
2	House loan repayments	For house loan repayments (Unrestricted, Designated) To set aside money each year to repay house loans (48WC) when due.
3	Infrastructure fund	For Infrastructure (Unrestricted, Designated) Established on 15 th 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	Albania Fund	For Albania mission work (Restricted) 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	Albanian Child	For Albanian child, IGT (Restricted) For the financial sponsorship of an Albanian child (Anxhelo). Restricted gifts from Body & Soul group. Additional support is provided from general funds.
6	Building Fund	For Building a new Church & Manse Fund (Restricted). 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	Compassion	For Compassion UK Children, financial support fund (Restricted) 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	Hardship Fund	For relief of hardship (Restricted) 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.
9	Children's work	For support of Christchurch children's work including annual holiday club, Tea&Tots and Tea&Tinies groups (Restricted). Donor financial gifts for this purpose are passed through this fund. There is also grant funding from the church in addition to this fund.
10	Missionary Christmas Fund	For a Christmas Gift to our missionaries (Restricted) 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.
11	Will Niven	For Will Niven, IGT Albania (Restricted). 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).
12	Non-budgeted appeals	For world crisis and other special appeals (Restricted). 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).
13	Sarah Hoskins	For Sarah Hoskins, OMF missionary, SE Asia & All Nations (Restricted) 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	Expenditu re	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
Total Unrestricted Funds			1,097,094	194,865	(180,446)	-	-	1,111,513
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	8	R	6,863	1,200	(1,730)	-	-	6,333
Grants for children's work	9	R	-	725	(725)	-	-	-
Missionary Christmas Fund	10	R	-	2,544	(2,544)	-	-	-
Will Niven IGT	11	R	-	1,600	(1,600)	-	-	-
Non budgeted appeals	12	R	-	8,405	(8,405)	-	-	-
Sarah Hoskins, OMF	13	R	-	1,288	(1,288)	-	-	-
Total Restricted Income Funds			19,356	16,012	(16,543)	-	-	18,826
Total Funds			1,116,450	210,877	(196,988)	-	-	1,130,339

16.4 Transfers between funds

From	To	Reason for transfer	Amount £
General Fund	Infrastructure fund	Transfer of 75% of net income	35,893
House Loan Repayment	General Fund	Used for loan repayment	8,910
General Fund	Compassion Child Sponsorship	To make up shortfall from collections	621

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					
		2022			2021		
		Remuneration	Pension contribution	TOTAL	Remuneration	Pension contribution	TOTAL
		£	£	£			£
Christopher Jenkins (Jan-Dec)	Articles & Rules	33,061	5,614	38,674	31,895	5,062	36,957
Sam Williams (Jan-Dec)	Articles & Rules	18,513	2,694	21,207	17,771	2,368	20,140
		51,574	8,307	59,881	49,667	7,430	57,096

17.2 Trustees' expenses

No Trustee, in their capacity as such, receives any expenses from the charity. However, in 2022, six (2021 – five) 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.

		2022	2021
Number of Trustees who were paid expenses		6	5
Nature of Expenses	Expenses in connection with their roles in the church	7,742	7,436
Total amount paid		7,742	7,436

17.3 Transactions with trustees & related parties

One staff member is related to a Trustee (2021 – 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 2022	Total 2021
Rebecca Jenkins	Trustee spouse	Salary & Pension	10,883	10,415
			10,883	10,415

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 £28,327 was donated to the charity by trustees and related parties in the year 2022 (£22,362 in 2021).

One of the trustees is also a trustee of a charity, the Illyrian Gospel Trust (IGT), to which grants have been made. In 2022, grants totalling of £3,723 were made to IGT (2021- £3,597) from unrestricted funds, which is part of our budgeted support to missionary organisations. (See Note 10.4). Further grants were made to IGT in 2022, totalling £6,087. These are donations made by members to support the work of IGT.

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 2022 a grant of £899 was made to CIS (2021 - £391) 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.