

TRINITY TEMPLE

Trustees Report & Accounts **31st March, 2021**

Presented to: Church Council

Trinity Temple
29 Nettlecombe
Bracknell
Berkshire
RG12 0UG

TRINITY TEMPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH, 2021.

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st March, 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity Number: 1165751

Registered Office: 29 Nettlecombe
Bracknell
Berkshire
RG12 0UG

Trustees:

Rev David Manu	Trustee (Chairman)
Rev Famous Gyabs	Trustee
Ms Marian Nyarko	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 4
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds Bank
10 High Street
Bracknell
RG12 1BT

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Branch Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected by the branch.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives- For the Benefit of the public

- a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
- c) To advance education in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE:

Achievements:

- a) The church maintained its multi cultural status. Congregants are made of multi-racial people.
- b) Hospital and home visitation for the community and church members.
- c) Financial assistance for the needy in the community and the church.
- d) Counseling children with problems and various issues.
- e) Youth Development Programs in self confidence and Christian values.
- f) Evangelism through the community.
- g) Women counseling.
- h) The Church continues to support the members and the community in their spiritual and physical needs.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£15,420** within the year as well as a total spending of **£57,596**. This resulted in a deficit of **£42,377** due to a rise in resources expended

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Board:


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Rev David Manu

11th February, 2022.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRINITY TEMPLE

I report on the accounts of the Church for the year ended 31st March, 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 13.

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner.

An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
☐ to keep accounting records in accordance with Section 130 of the Charities Act ;and
☐ to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the Charities Act
have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper
understanding of the accounts to be reached.

**EMMANUEL ASHLEY. MSc.
KAXTON ADVISORY LTD
SUITE 4
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH**

**Kaxton
Advisory**

Signed:

Emmanuel Ashley

TRINITY TEMPLE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Note</u>	<u>General</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
INCOMING RESOURCE					
Voluntary Income	2	15,420	-	15,420	8,699
Total		15,420	-	15,420	8,699
RESOURCES EXPENDED					
Management and Administration	3	57,796	-	57,796	17,193
Total Resources Expended		57,796	-	57,796	17,193
Net Incoming Resources		(42,376)	-	(42,376)	(8,494)
Net Movement in Funds		(42,376)	-	(42,376)	(8,494)
Balance Brought Forward		(265)	-	(265)	8,228
Transfers		-	-	-	-
Balance Carried Forward		(42,641)	-	(42,641)	(265)

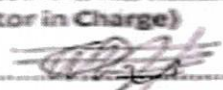
TRINITY TEMPLE

BALANCE SHEET AS AT 31ST MARCH 2021

	<u>Note</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
Non-Current Assets:	5		
Musical Equipment		1	156
		<u>1</u>	<u>156</u>
Current Assets			
LLOYDS Bank		7,856	575
Creditors			
Amounts falling due within one year	4	498	996
Net Current Assets		<u>7,358</u>	<u>(421)</u>
Non Current Creditors			
Loans		50,000	-
Net Assets		<u><u>(42,641)</u></u>	<u><u>(265)</u></u>
Funds			
General		(42,641)	(265)
Restricted		-	-
		<u><u>(42,641)</u></u>	<u><u>(265)</u></u>

Approved by the board Council on 11-2-22 And signed on its behalf by

Pastor David Manu
(Pastor in Charge)



(Treasurer)

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NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources:

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred.

Charitable expenditure comprises of 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.

TRINITY TEMPLE
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH 2021

2 INCOMING RESOURCES

	<u>General</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
Voluntary Income	£	£	£	£
General Fund				
Offering	8,025	-	8,025	3,154
Tithe	7,395	-	7,395	5,546
Gift Aid	-	-	-	-
	<u>15,420</u>	<u>-</u>	<u>15,420</u>	<u>8,699</u>
 Total	 <u>15,420</u>	 <u>-</u>	 <u>15,420</u>	 <u>8,699</u>

TRINITY TEMPLE

NOTES TO THE ACCOUNTS - 31ST MARCH 2021

3:RESOURCES EXPENDED

	<u>Management & Admin</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Charitable Donation:	37,275	37,275	5,500
Evangelism	-	-	450
General Travel Expenses	165	165	165
Rent	3,538	3,538	3,538
Insurance	717	717	860
Stationery/Administration	123	123	106
Accountancy Fee	498	498	498
Welfare	12,325	12,325	5,000
Pastoral Expenses	3,000	3,000	920
Depreciation	155	155	156
	<u>57,796</u>	<u>57,796</u>	<u>17,193</u>

4 : Creditors

Accounting fees - Accrued	498	498
	<u>498</u>	<u>498</u>

TRINITY TEMPLE
NOTES TO THE ACCOUNTS - 31ST MARCH 2021

5: FIXED ASSETS

	<u>Musical Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>
Cost at start	780	780
Additions	-	-
Disposal	-	-
Balance as at 31st March, 2020	<u>780</u>	<u>780</u>
 Depreciation/Rate		
Balance at start	624	624
Charge for the year	155	155
Balance as at 31st March, 2020	<u>779</u>	<u>779</u>
 Net Book Value		
As at Start	312	312
As at 31st March, 2020	<u>1</u>	<u>1</u>