

HOLY TRINITY CHURCH ROEHAMPTON

England & Wales · Charity number 1176544

Details

Other names	ROEHAMPTON PCC
Status	Registered
Legal form	Other
Registered	2018-01-05
Register	View on the Charity Commission register

Contact

Address	Holy Trinity Church Ponsonby Road London SW15 4LA
Phone	02087809467
Email	admin@holytrinityroehampton.org
Website	www.holytrinityroehampton.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH OF ENGLAND

Activities: Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, visiting the sick and the bereaved. Teaching of Christianity through sermons. Taking of religious assemblies in a school. Promoting the whole mission of the Church of England.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£112,926	£112,421	-	-
2024-12-31	£57,912	£70,324	-	-
2023-12-31	£158,675	£155,200	-	-
2022-12-31	£92,234	£50,655	-	-
2021-12-31	£36,485	£49,463	-	-
2020-12-31	£84,994	£78,167	-	-

Trustees

Name	Role	Appointed
Rev Joshua Rey	Chair	2020-09-29
ALAN HOWARD HOUSDEN		2017-04-19
Alison Angus		2023-05-21
Anne Patricia Rey		2021-05-18
Jean Lilian Vincett		2018-05-06
Mrs M Woodroffe		2018-05-06
PAM HARRIS		2018-05-06
PAMELA MARGARET SMITER		2020-10-04
Rose Ferguson		2018-05-06
Tom Magnus Kemoh		2018-05-06

HOLY TRINITY CHURCH ROEHAMPTON

England & Wales - Charity number 1176544

Accounts

Holy Trinity Roehampton

Charity number: 1176544

Annual Report and Accounts for the year ended 31st December 2025



CONTENTS

Reference and administrative details of the charity, its trustees and advisers	3
PCC report	4
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

PCC members

Joshua Rey, Vicar
Alison Angus, Churchwarden / Deanery Synod
Lynne Capocciama, Churchwarden
M Woodroffe, Reader appointed by APCM
Marc Donaldson, Representative of the Laity
Joe Goodhart, Representative of the Laity
Pam Harris, Representative of the Laity
Alan Housden, Representative of the Laity
Ndubuisi Ichekwai, Representative of the Laity
Stella Kanyanyuzi, Representative of the Laity
Joanna Knight, Representative of the Laity
Esther Mirrielees, Representative of the Laity
Annie Rey, Representative of the Laity
Jean Vincett, Representative of the Laity

Charity registered number

1176544

Administrative information

Holy Trinity church is situated on Ponsonby Road, Roehampton SW15 4LA. It is part of the Diocese of Southwark within the Church of England. The correspondence address is: The Vicarage, 7 Ponsonby Road, SW15 4LA. The PCC is a body corporate and a charity, registered with the Charity Commission (1176544).

Independent Examiner

Richard Holman FCA

PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members present their annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) for the year ended 31 December 2025. The PCC members confirm that the Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the 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 (FRS 102) (effective 1 January 2015).

Aims and Purposes

Holy Trinity Roehampton's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Holy Trinity. The PCC, the Worship Committee and individual members of the congregation maintain an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. When planning our activities for the year, the incumbent and PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live our their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge of and trust in Jesus
- Provision of pastoral care for people living in the parish
- Mission and outreach work

To facilitate this work it is important that we maintain the fabric of Holy Trinity church building.

Achievements and Performance

2025 has been a year full of life, music, laughter, prayer – and plenty of reasons to give thanks. Holy Trinity Roehampton continues to grow steadily in confidence, depth and connection, and it's a joy to share these highlights with you.

Sunday Worship

Our Sunday services remain the beating heart of parish life. Congregations are gently but consistently growing, people linger longer over coffee, and the singing is louder and more confident than ever. We've been blessed by several excellent visiting preachers, while also nurturing some wonderful home-grown preaching voices. This year also saw the joyful launch of our new monthly evening praise service. It's early days, but the signs are hopeful and we're excited to see how this develops in numbers and spiritual depth.

Festivals and Special Seasons

From Advent to Easter and beyond, our festivals were full of warmth and meaning. Christmas celebrations – including Advent Carols, the Crib Service and Midnight Mass – were beautifully attended and deeply joyful. Easter was a real highlight. We were immensely proud of our young people's powerful Palm Sunday Passion Gospel, and delighted that two dozen hardy souls gathered at 5.30am for the Easter Dawn service, followed by a much-loved family celebration at 10am. Harvest Lunch welcomed several newcomers, our Patronal Festival BBQ was a cheerful success (and will definitely return!), and Remembrance Sunday continues to draw growing numbers from the wider community, many of whom stay on for refreshments and conversation.

Music and Choirs

Music continues to be one of Holy Trinity's great gifts to the church and wider community. The choristers of Ibstock Place School enriched our worship with Choral Evensong, Ash Wednesday Eucharist and a moving All Souls service. The Festival Choir led us beautifully at Candlemas and during Advent. Our Choir Club is flourishing, now welcoming over 30 children from four local primary schools. Joe has also been teaching singing to Years 5 and 6 at Mosaic and Heathmere – sowing seeds that will sing for years to come.

PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Children, Youth and Families

We were delighted to welcome Kumba Ngegba as our Children and Families Leader this year – a real blessing to the parish. Sunday School takes place every week, typically with 5–8 very enthusiastic and engaged children. Our Youth Group continues to meet monthly for prayer, conversation, pizza and cheerful silliness. Highlights included a half-term trip to Kingston for an escape room, food and Holy Communion (with kind hospitality from All Saints). Above all, the group is building a strong sense of belonging and faith.

Community and Creativity

Sparkle, our intergenerational project bringing together retired people and young children, began in 2025 in partnership with St Michael's, Southfields. It has got off to a wonderfully warm and popular start with both age groups, creating connections that truly sparkle. Our bell ringers continue to bring joy – not only through sound, but through the strong community they form, closely connected with our wider congregation. We were delighted once again to take part in Wandsworth Arts Fringe, opening our doors after Pentecost to a surprising and inspiring range of performances. Alongside Mindful Music, this is helping us build strong bridges with our immediate neighbourhood.

Roehampton Church Forest School

Forest School is now fully established, and we are proud of its new name – Roehampton Church Forest School – complete with a beautiful new logo designed by parishioner Marc Donaldson. The whole school continues to gather in church each week for collective worship, first communion classes are about to begin, and enrolment is beginning to rise as word spreads about educational quality, recent improvements and the Forest School ethos.

Buildings and Stewardship

We were pleased to appoint James Hutchings to lead on projects and fundraising. Already, his work has secured a £10,000 grant which helped stabilise a dangerous tower pinnacle and pigeon-proof the steeple. James will continue to focus on repairs, hospitality improvements and children's music provision.

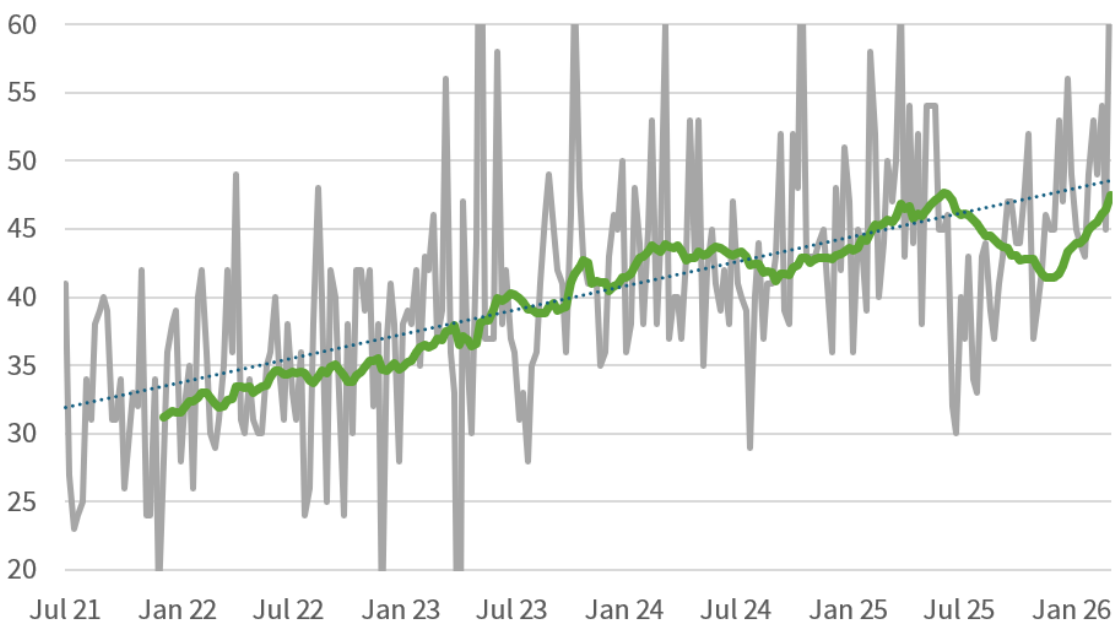
Our Thanks

Our devoted staff team this year has been: Joshua Rey (Vicar), James Hutchings (Project Development Adviser), Kumba Ngegba (Children and Families Leader) and Joe Waymouth (Director of Music). Heartfelt thanks also to Churchwardens Lynne Capocciana and Ali Angus and all other PCC members: Marc Donaldson, Joe Goodhart, Pam Harris, Alan Housden, Ndubuisi Ichekwai, Stella Kanyanyuzi, Joanna Knight, Esther Mirrielees, Annie Rey, Jean Vincett and M Woodroffe.

Growth

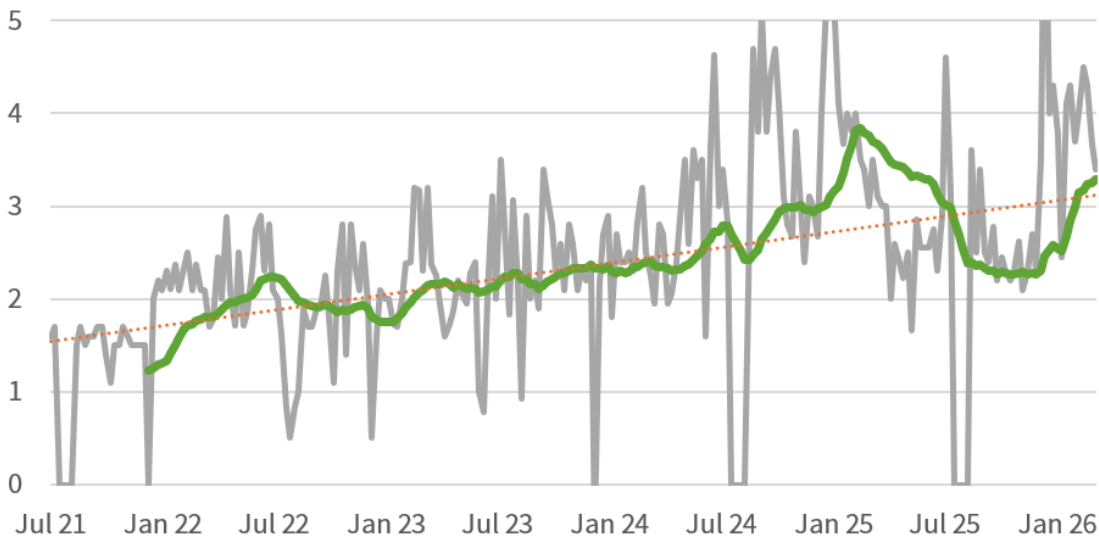
The church continues to grow – gently, faithfully and joyfully. Growth in numbers, depth and discipleship is becoming visible, and we look to the future with hope, prayer and gratitude.

Average Sunday Communicants (weekly / 6 monthly)



**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Morning and Evening Prayer: average (weekly / 6 monthly)
attendance**



Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity the PCC consists of the incumbent, the church wardens, the reader, and members elected by those members of the church who are on the electoral roll.

All those who regularly attend our services are encouraged to register on the electoral roll and consider standing for election to the PCC. In 2025 a new electoral roll was prepared and the PCC thanks Jean Vincett for taking on this task. PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how funds are spent.

The full PCC met four times this year, with an average attendance of 70%. Given its wide responsibilities there are a number of sub committees – Worship, Finance, Growth – which report back to the PCC.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds which equates to at least three months' unrestricted payments, equivalent to £16,854, to cover emergency situations. We are currently able to match this target.

Financial Review

Total receipts of unrestricted funds were £52,707, made up mostly of congregational giving, with a modest amount of lettings and financial income, and £7,245 of grants of a scale and type which might be expected to be repeated in future years. This represents the long term “core” funding of the church, a modest increase on the corresponding figure for the prior year, reflecting in part continued growth in planned giving.

Substantial further funds were received in the form of a £30,000 grant to the general fund from a donor who wished to remain anonymous, and a number of other grants and donations, restricted to funding particular activities, totalling £30,220, giving a total of £60,220, or almost three fifths of total receipts, on which it would not be prudent to depend for the long term.

The regularly recurring expenditures of running the Church totalled £61,810, somewhat more than the total unrestricted receipts – however this included a £3,000 increase in Parish Support Fund contribution to central diocesan funds, and £2,220 of architects' fees related to the development of a project for which grant funding is currently being sought. The

**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

remaining expenditures were either funded by restricted but medium term committed grants, and can be discontinued if those grants cease to be forthcoming in future, or are items likely to bring growth to the church, or both – the total of these expenditures was £50,610. See note 5 for further detail on this breakdown.

The net result for the year was a deficit of £6,287 on General Fund, and a surplus across all funds of £1,789.

Going concern

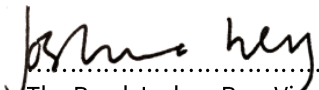
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

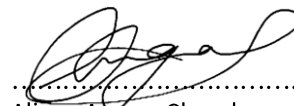
Principal risks and uncertainties

The core risks to the church remain:

- Falling congregation which leads to lower levels of unrestricted income and critical lack of ‘manpower’ for outreach and to sustain the church – however in recent years the congregation has shown slow but steady growth, whilst the average gift per member has also increased
- Essential but costly building repairs – however grant funding was successfully raised in 2025 to address two significant building-related issues, a pigeon infestation in the spire and some instability in the tower pinnacles
- Losing our volunteer expertise
- Failure to secure long term funding for our Children and Families Leader and Director of Music

This report was approved by the PCC at its meeting of 18th March 2026, presented to the APCM on 3rd May 2026, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Alison Angus, Churchwarden

INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 December 2025.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members 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 charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
the accounts do not accord with those records; or
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:



Dated: 13 March 26

Richard Holman FCA
Chartered Accountant

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds	Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds
		2025	2025	2025	2025	2024	2024	2024	2024
	Note	£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	2	46,738	30,000	30,220	106,957	37,792	-	10,452	48,244
Charitable activities	3	4,537	-	-	4,537	5,841	258	2,901	9,001
Investments	4	1,432	-	-	1,432	733	-	-	733
		-----	-----	-----	-----	-----	-----	-----	-----
Total income		52,707	30,000	30,220	112,926	44,367	258	13,353	57,978
		-----	-----	-----	-----	-----	-----	-----	-----
Expenditure on:									
Charitable activities	5-8	60,278	19,672	32,471	112,421	49,492	7,360	13,473	70,324
		-----	-----	-----	-----	-----	-----	-----	-----
Total expenditure		60,278	19,672	32,471	112,421	49,492	7,360	13,473	70,324
		-----	-----	-----	-----	-----	-----	-----	-----
Net income / (expenditure) before other recognised gains and losses		(7,571)	10,328	(2,252)	505	(5,125)	(7,101)	(120)	(12,346)
(Loss) / Gain on investments		1,284	-	-	1,284	158	-	-	158
		-----	-----	-----	-----	-----	-----	-----	-----
Net movement in funds		(6,287)	10,328	(2,252)	1,789	(4,967)	(7,101)	(120)	(12,188)
Transfer between funds		(100)	-	100	-	(703)	(2,600)	3,303	-
		-----	-----	-----	-----	-----	-----	-----	-----
Reconciliation of funds:									
Total funds brought forward		16,958	40,844	29,236	87,038	22,628	50,545	26,053	99,226
		-----	-----	-----	-----	-----	-----	-----	-----
Total funds carried forward		10,571	51,172	27,084	88,828	16,958	40,844	29,236	87,038
		-----	-----	-----	-----	-----	-----	-----	-----

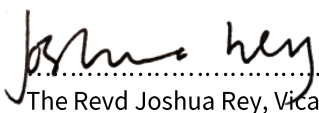
The notes on pages 11 to 19 form part of these financial statements.


**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	11	3,230		4,308	
Investments		2,584	5,814	1,300	5,608
		-----		-----	
Current assets					
Debtors	12	15,360		16,835	
Inventory		-		-	
Cash at bank and in hand		72,323		67,230	
		-----		-----	
		87,683		84,065	
Creditors: amounts falling due within one year	13	(4,669)		(2,635)	
		-----		-----	
Net current assets			83,014		81,430
Net assets			88,828		87,038
Charity Funds					
Restricted funds	14		27,084		29,236
Unrestricted funds	14		61,743		57,802
Total funds			88,828		87,038

The notes on pages 11 to 19 form part of these financial statements.

The financial statements were approved by the PCC at its meeting of 18th March 2026, presented to the APCM on 3rd May 2026, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Alison Angus, Churchwarden

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2023 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Quoted Investments

Quoted investments are shown at market value as at 31st December 2025.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations, congregational giving & special collections	39,493	-	1,410	40,902	39,694
Grants	7,245	30,000	28,810	66,055	8,549
Legacies	-	-	-	-	-
	-----	-----	-----	-----	-----
Total donations and legacies	46,738	30,000	30,220	106,957	48,243
	-----	-----	-----	-----	-----
Total 2024	37,791	-	10,452	48,243	

3. Income from charitable activities

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Wedding and Funeral fees	2,400	-	-	2,400	988
Festivals and Events	1,855	-	-	1,855	6,031
Letting income	240	-	-	240	1,900
Votive candles	-	-	-	-	82
Christmas Card and other Sales	42	-	-	42	-
	-----	-----	-----	-----	-----
	4,537	-	-	4,537	9,001
	-----	-----	-----	-----	-----
Total 2024	5,841	258	2,901	9,001	

4. Investment income

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Dividends and bank interest receivable	1,432	-	-	1,432	733
	-----	-----	-----	-----	-----
Total 2024	733	-	-	733	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. Analysis of Expenditure by type

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Diocesan Parish Support Fund	-	15,000	15,000	12,000
Church running costs	-	36,305	36,305	32,038
Ministry costs and Grants	39,416	8,263	47,679	16,834
Support costs	11,194	2,243	13,437	9,452
Grants	-	-	-	-
	-----	-----	-----	-----
Charitable activities	50,610	61,810	112,421	70,324
Expenditure on governance				-
	-----	-----	-----	-----
	50,610	61,810	112,421	70,324
Total 2024	12,427	57,897	70,324	

6. Church running costs

	Staff costs	Other costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Insurance	-	6,758	6,758	6,588
Gas	-	6,909	6,909	5,447
Electricity	-	3,691	3,691	3,088
Water	-	268	268	240
Major building works	-	10,532	10,532	6,676
Maintenance	-	2,485	2,485	5,464
Fire extinguishers	-	487	487	581
Cleaning materials	-	82	82	84
IT equipment	-	86	86	-
AV equipment	-	735	735	238
Furniture	-	358	358	9
Artworks and Decorations	-	90	90	63
Depreciation of Fixed Assets	-	1,078	1,078	1,078
Other building expenses	-	297	297	12
Photocopier	-	545	545	1,086
Telephone / wi-fi	-	827	827	753
Organ / piano tuning	-	1,038	1,038	653
Cost of sales	-	-	-	-
Other running expenses	-	40	40	(18)
	-----	-----	-----	-----
	-	36,305	36,305	32,040

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Support costs

	Staff costs	Other	Total	Total
	2025	costs	2025	2024
	£	£	£	£
Rent on curate's house	-	-	-	3,125
Rent on Children and Families Leader Flat	6,326	-	6,326	1,560
Website	-	917	917	2,588
Stationery	-	300	300	307
Postage	-	180	180	19
Subscriptions and licences	-	673	673	406
Financial fees	-	114	114	180
Fundraising expenses	-	-	-	636
Project Development Adviser fee	4,400	-	4,400	-
Other office expenses	-	60	60	-
Clergy expenses	469	-	469	630
	-----	-----	-----	-----
	11,194	2,243	13,437	9,452

8. Ministry costs and Grants

	Staff costs	Other	Total	Total
	2025	costs	2025	2024
	£	£	£	£
Director of Music Salary	14,279	-	14,279	3,000
Deputy organists' fees	1,125	-	1,125	4,043
Other musicians' fees	730	-	730	-
Sheet music	-	184	184	55
Other music expenses	-	16	16	51
Candles / oil	-	801	801	701
Wine and wafers	-	359	359	357
Liturgical books	-	684	684	532
Flowers	-	190	190	140
Vestments and linen	-	128	128	53
Other altar expenses	-	132	132	96
Parish events	-	-	-	86
Refreshments: other	-	572	572	226
Refreshments: wine	-	279	279	1,158
Payments to artists	-	155	155	777
Exhibitions	-	-	-	792
Hospitality	-	277	277	121
Presents	-	6	6	15
Charitable gifts	-	1,852	1,852	1,140
Publicity	-	516	516	2,001
Remittance of parochial fees	-	643	643	-
Youth worker salary and on costs	23,282	-	23,282	70
Youth work expenses	-	1,081	1,081	819
Pioneering supplies / equipment	-	-	-	330
Pioneering expenses	-	7	7	213
Children's ministry supplies	-	382	382	58
Other outreach expenses	-	-	-	-
	-----	-----	-----	-----
	39,416	8,263	47,679	16,834

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

9. Remuneration and Benefits

During the year, no PCC members received any remuneration (2024 - £NIL).

10. Staff costs

During the year the PCC recruited two members of staff, a part time Director of Music (salary £30,000pa pro-rated to two days per week) and a full time Children and Families Leader (salary £23,750pa, and also enjoying rent free the use of a flat in the parish for the better performance of her duties). The total cost to the PCC of these two staff, including on costs and rental of the flat (at a below-market rental thanks to a partnership with Mission Housing) came to £44,927, funded out of medium term committed grants and the Growth Fund.

11. Fixed assets

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Cost:				
At 1st January	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
	-----	-----	-----	-----
At 31st December	2,876	10,776	13,652	13,652
Depreciation:				
At 1st January	2,876	6,468	9,344	8,266
Charge for the year	-	1,078	1,078	1,078
	-----	-----	-----	-----
At 31st December	2,876	7,546	10,422	9,344
Net book value:				
At 31st December 2025	-	3,230	3,230	
At 31st December 2024	-	4,308	4,308	

12. Debtors

	2025 £	2024 £
Prepayments and accrued income	12,438	8,575
Tax recoverable	2,723	8,260
Other Debtors	199	-
	-----	-----
	15,360	16,835

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Provisions	625	-
Accruals	2,009	1,935
Other creditors	2,036	700
	-----	-----
	4,669	2,635

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Statement of funds

	Balance at 1 Jan 2025 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2025 £
Designated funds:					
Fabric Fund	590	-	-	-	590
Growth Fund	39,995	30,000	(19,672)	-	50,324
Flower Fund	258	-	-	-	258
	-----	-----	-----	-----	-----
Total Designated funds	40,844	30,000	(19,672)	-	51,172
	-----	-----	-----	-----	-----
General Fund	16,959	53,991	(60,278)	(100)	10,571
	-----	-----	-----	-----	-----
Total Unrestricted funds	57,802	83,991	(79,949)	(100)	61,743
	-----	-----	-----	-----	-----
Restricted funds:					
Bell Fund	-	1,410	(631)	100	879
Spire Lights Fund	-	-	-	-	-
Vicar's Discretionary Fund	1,062	-	(946)	-	116
Boiler Fund (formerly Development Fund)	9,029	-	(1,078)	-	7,951
McKinney Memorial Fund	1,446	-	-	-	1,446
Friends of Holy Trinity	987	-	(558)	-	429
Youth Missioner Fund	15,864	28,810	(29,259)	-	15,415
Warm Space Grant	847	-	-	-	847
	-----	-----	-----	-----	-----
	29,235	30,220	(32,471)	100	27,084
	-----	-----	-----	-----	-----
Total of Funds	87,038	114,210	(112,421)	-	88,828
	-----	-----	-----	-----	-----

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required.

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) have been provided by the Roehampton Parish Trust. The McKinney Memorial fund will be used to improve the church in some appropriate way. The Bell Fund was established for the installation of a ring of eight bells in the church tower which was accomplished in 2023: it is now used to manage the income and expenditure of the Roehampton Guild of Church Bellringers.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Funds prior year:

	Balance at 1 Jan 2024 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2024 £
Designated funds:					
Fabric Fund	3,190	-	-	(2,600)	590
Growth Fund	47,355	-	(7,360)	-	39,995
Flower Fund	-	258	-	-	258
	-----	-----	-----	-----	-----
Total Designated funds	50,545	258	(7,360)	(2,600)	40,844
General funds:					
General Fund	19,218	44,525	(49,492)	2,707	16,959
Other General funds	3,410	-	-	(3,410)	-
	-----	-----	-----	-----	-----
Total General funds	22,628	44,525	(49,492)	(703)	16,959
	-----	-----	-----	-----	-----
Total Unrestricted funds	73,173	44,783	(56,851)	(3,303)	57,802
	-----	-----	-----	-----	-----
Restricted funds:					
Bell Fund	-	2,952	(6,338)	3,387	-
Vicar's Discretionary Fund	1,260	-	(198)	-	1,062
Boiler Fund (formerly Development Fund)	10,107	-	(1,078)	-	9,029
Sunday School Fund	336	-	-	(336)	-
Staff Fund	10,169	-	-	(10,169)	-
McKinney Memorial Fund	1,446	-	-	-	1,446
Projector grant	84	-	-	(84)	-
Friends of Holy Trinity	-	2,902	(1,914)	-	987
Youth Missioner Fund	1,000	7,500	(3,141)	10,505	15,864
Warm Space Grant	1,650	-	(803)	-	847
	-----	-----	-----	-----	-----
	26,052	13,353	(13,473)	3,303	29,235
	-----	-----	-----	-----	-----
Total of Funds	99,225	58,136	(70,324)	-	87,038
	-----	-----	-----	-----	-----

Rationalisation of funds

The PCC resolved last year to rationalize several funds, and the following changes have now taken effect:

- Sunday School Fund and Staff Fund: close and consolidate into Youth Missioner Fund, which is funded in large part by the Parish Trust to take forward work with children and their families
- Projector Grant: this fund was established to spend a grant from the Diocese to cover expenses associated with putting services on line during the pandemic; close and transfer the small balance to General Fund
- Other General Funds: close and consolidate into General Fund
- Lighting Project, Gary Bigglestone Farewell Gift, and Charity Funds: close these now redundant funds with a zero opening balance

15. Pension commitments

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The church did not employ any staff during 2024 and therefore incurred no pension costs. The church had no pension scheme liabilities at the end of 2024.

16. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2024 - the same).

The following is an associated charity: Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar, Churchwardens, and up to nine co-opted trustees who must be resident in the Parish. During the year, the church recognized funding of £26,810 (2024 - £8,575) from this connected charity.



HOLY TRINITY CHURCH ROEHAMPTON

England & Wales - Charity number 1176544

Accounts

Holy Trinity Roehampton

Charity number: 1176544

Annual Report and Accounts

for the year ended

31st December 2024



CONTENTS

Reference and administrative details of the charity, its trustees and advisers	3
PCC report	4
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

PCC members

Joshua Rey, Vicar
Rose Ferguson, Churchwarden
Lynne Capocciama, Churchwarden
M Woodroffe, Reader appointed by APCM
Ali Angus, Deanery Synod
Marc Donaldson, Representative of the Laity
Pam Harris, Representative of the Laity
Alan Housden, Representative of the Laity
Ndubuisi Ichekwai, Representative of the Laity
Tom Kemoh, Representative of the Laity
Esther Mirrielees, Representative of the Laity
Annie Rey, Representative of the Laity
Pam Smiter, Representative of the Laity
Jean Vincett, Representative of the Laity
Stella Kanyanyuzi, Co-opted 3rd of December 2024
Joanna Knight, Co-opted 3rd of December 2024

Charity registered number

1176544

Administrative information

Holy Trinity church is situated on Ponsonby Road, Roehampton SW15 4LA. It is part of the Diocese of Southwark within the Church of England. The correspondence address is: The Vicarage, 7 Ponsonby Road, SW15 4LA. The PCC is a body corporate and a charity, registered with the Charity Commission (1176544).

Independent Examiner

Richard Holman FCA

PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The PCC members present their annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) for the year ended 31 December 2024. The PCC members confirm that the Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the 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 (FRS 102) (effective 1 January 2015).

Aims and Purposes

Holy Trinity Roehampton's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Holy Trinity. The PCC, the Worship Committee and individual members of the congregation maintain an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. When planning our activities for the year, the incumbent and PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live our their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel and developing their knowledge of and trust in Jesus
- Provision of pastoral care for people living in the parish
- Mission and outreach work

To facilitate this work it is important that we maintain the fabric of Holy Trinity church building.

Achievements and Performance

Worship and prayer

- Trained young people to serve as Liturgical deacons
- Visiting preachers for variety and depth of learning
- Ran an 'enquirers' group
- Bible study group formed
- Introduction of Triduum over Easter
- Six confirmations took place at St Peter's Battersea
- Seven baptisms took place, some with full immersion
- Monthly Taize service
- New Director of Music appointed who has enriched our Sunday worship and set up a children's choir which performed at the Roehampton Christmas Light Switch On
- Ibstock Place choristers sing Evensong once or twice a term
- Congregations continue to grow (though this year at a slower pace) for all services

Fabric

- South door repaired and opens (and closes) for the first time in living memory
- New sound system installed
- West End committee have sought opinion and produced drawings for a better catering facility
- Faculty application submitted for permanent removal of back four pews, giving more room for outreach activities
- Appointed voluntary verger to maintain the grounds
- Installed CCTV to reduce petty theft
- Replaced historic keys stolen in 2023

**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

- Many minor improvements to fabric and systems

Pastoral care

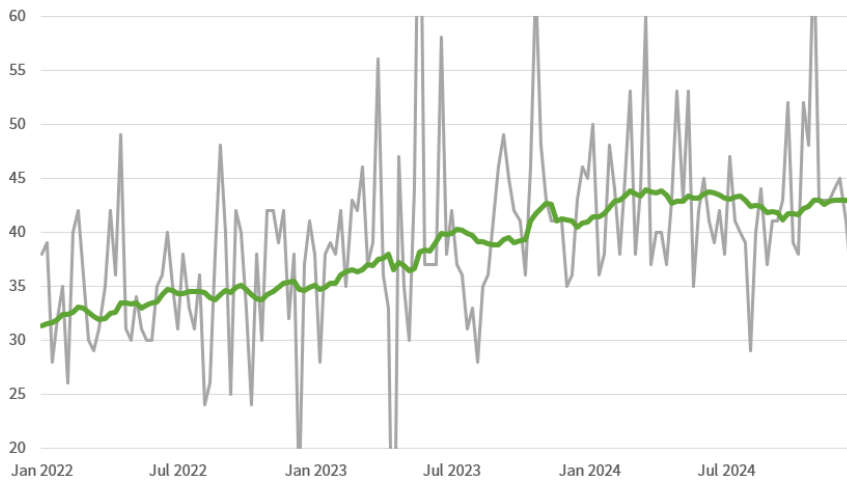
- Morning and Evening prayer continue to grow, with pastoral breakfast on Thursday
- Parish visiting continues

Mission and evangelism

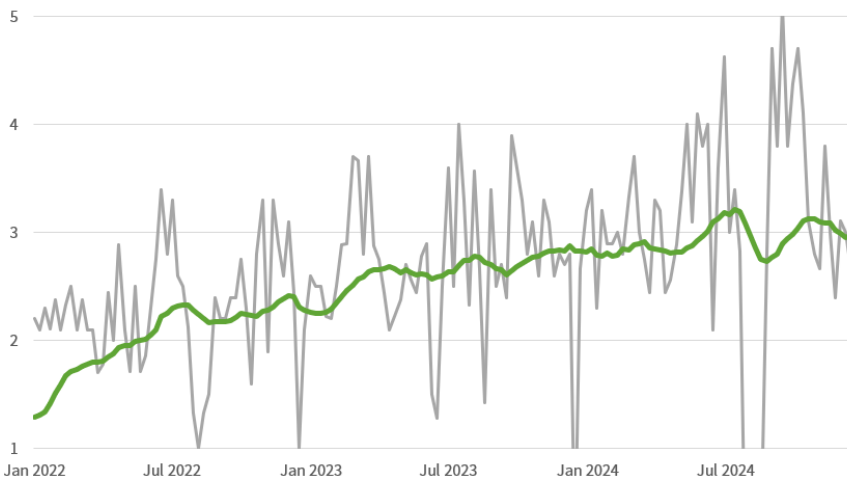
- Purchased a flat through Mission Housing for a new Children & Families' worker
- Recruitment for Children and Families worker yielded good shortlist (interviews early 2025 led to appointment)
- Youth group continues to flourish – took over Pentecost service. Table football is popular
- Bells draw in those outside the church and there is now a ringing club at Roehampton Church Forest School
- Mindful Music continues
- New service booklet developed which guides newcomers more effectively and provides better background information about the church
- Using the church as a venue: Wandsworth Arts Fringe; polling station; general election hustings; bacon rolls at the Act of Remembrance; fundraising concert for new piano
- Roehampton Festival Choir continue to perform occasional Choral Evensong and Advent Carol service
- Hosted the annual Generosity Week service which was streamed from the Church of England website and has so far been viewed 10k times.
- Carols truck bringing Christmas joy to the Alton Estate

The initiatives and activities detailed above are slowly taking effect, God being our helper – the graphs below show the increasing numbers at our Sunday morning services, and at Morning and Evening Prayer.

Average Sunday Communicants (weekly / 6 monthly)



Morning and Evening Prayer: average (weekly / 6 monthly) attendance



PCC REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Ecumenical relationships

Methodist covenant service moved to September to encourage participation
Vicar regularly addresses mid week meeting at Methodist church
Joined with churches in Roehampton for Good Friday march of witness
Hosted meeting of Churches Together in Putney and Roehampton
Hosted annual World Day of Prayer service

Volunteers

The PCC is grateful to all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we would like to mention our Churchwardens, Lynne Capocciana and Rose Ferguson, Alicia Quinteros for managing our books, and all other members of the PCC for their contribution. There are too many others to mention, but it is good to see more people getting involved, taking on a job and being part of our church.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity the PCC consists of the incumbent, the church wardens, the reader, and members elected by those members of the church who are on the electoral roll.

All those who regularly attend our services are encouraged to register on the electoral roll and consider standing for election to the PCC. In 2025 a new electoral roll is to be prepared and the PCC thanks Jean Vincett for taking on this task. PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how funds are spent.

The full PCC met five times this year, with an average attendance of 75%. Given its wide responsibilities there are a number of sub committees – Worship, Finance, Fabric and Social – which report back to the PCC.

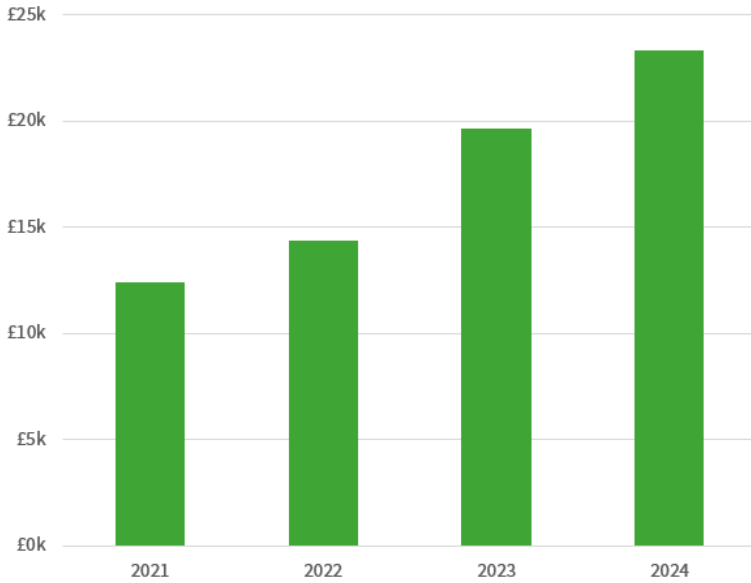
Reserves policy

It is PCC policy to maintain a balance on unrestricted funds which equates to at least three months' unrestricted payments, equivalent to £12,385, to cover emergency situations. We are currently able to match this target.

Financial Review

Total receipts of unrestricted funds were £44,367. Restricted and designated donations and other income of £13,611 were also received and are detailed in the financial statements. Total income was considerably lower than last year (£57,978 as compared to £158,675), as 2023 was the year in which the large majority of donation solicited for the installation of the new bells were received, whilst in addition the church received an substantial one-off donation of £30,000. However these donations were to the Bell Fund and Growth Fund respectively. In addition, anticipated Gift Aid receipts were over-accrued at the end of 2023 to the extent of £3,844 resulting in last year's income to General Fund being overstated and this year's income being understated by the same amount. However planned giving to General Fund, the long term foundation of financial health for a church, increased by 19%, continuing to show good growth:

**PCC REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**



£70,324 was spent to provide Christian ministry from Holy Trinity Roehampton. A substantial proportion of this spending is from the Growth Fund, which it is intended to exhaust in a fairly short period of years. The PCC also decided to increase its contribution to the Parish Support Fund to £12,000.

The net result for the year was a deficit of £4,670 on unrestricted funds. The deficit on designated and restricted funds totalled £7,518, reflecting the policy to expend the Growth Fund.

Going concern

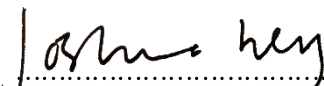
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The core risks to the church remain:

- Falling congregation which leads to lower levels of unrestricted income and critical lack of ‘manpower’ for outreach and to sustain the church – however in recent years the congregation has shown slow growth, whilst the average gift per member has also increased
- Essential but costly building repairs – it will be necessary in 2025 to raise some grant funding to deal with pigeon infestation in the spire and some instability in the tower pinnacles
- Losing our volunteer expertise
- Failure to secure long term funding for our Children and Families Leader

This report was approved by the PCC at its meeting of 11th March 2025, presented to the APCM on 18th May 2025, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Ms Lynne Capocciana, Churchwarden

INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 December 2024.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members 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 charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
the accounts do not accord with those records; or
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:



Dated: 19 March 2025

Richard Holman FCA
Chartered Accountant

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds	Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds
		2024	2024	2024	2024	2023	2023	2023	2023
	Note	£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	2	37,792	-	10,452	48,244	49,743	31,000	70,858	151,601
Charitable activities	3	5,775	258	2,901	8,934	5,523	-	590	6,113
Investments	4	733	-	-	733	961	-	-	961
		-----	-----	-----	-----	-----	-----	-----	-----
Total income		44,301	258	13,353	57,912	56,227	31,000	71,448	158,675
		-----	-----	-----	-----	-----	-----	-----	-----
Expenditure on:									
Charitable activities	5	49,492	7,360	13,473	70,324	54,261	8,694	92,244	155,199
		-----	-----	-----	-----	-----	-----	-----	-----
Total expenditure		49,492	7,360	13,473	70,324	54,261	8,694	92,244	155,199
		-----	-----	-----	-----	-----	-----	-----	-----
Net income / (expenditure) before other recognised gains and losses		(5,191)	(7,101)	(120)	(12,412)	1,966	22,306	(20,796)	3,476
(Loss) / Gain on investments		158	-	-	158	133	-	-	133
		-----	-----	-----	-----	-----	-----	-----	-----
Net movement in funds		(5,033)	(7,101)	(120)	(12,254)	2,099	22,306	(20,796)	3,609
Transfer between funds		(703)	(2,600)	3,303	-	5,850	(6,250)	400	-
		-----	-----	-----	-----	-----	-----	-----	-----
Reconciliation of funds:									
Total funds brought forward		22,628	50,545	26,053	99,226	14,679	34,489	46,449	95,617
		-----	-----	-----	-----	-----	-----	-----	-----
Total funds carried forward		16,892	40,844	29,236	86,972	22,628	50,545	26,053	99,226
		-----	-----	-----	-----	-----	-----	-----	-----

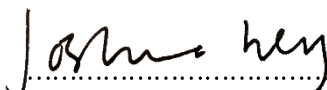
The notes on pages 11 to 19 form part of these financial statements.


**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	11	4,308		5,386	
Investments		1,300	5,608	1,142	6,528
		-----		-----	
Current assets					
Debtors	12	16,835		35,299	
Inventory		-		-	
Cash at bank and in hand		67,230		60,858	
		-----		-----	
		84,065		96,158	
Creditors: amounts falling due within one year	13	(2,635)		(3,460)	
		-----		-----	
Net current assets			81,430		92,698
Net assets			87,038		99,226
Charity Funds					
Restricted funds	14		29,236		26,053
Unrestricted funds	14		57,802		73,173
Total funds			87,038		99,226

The notes on pages 11 to 19 form part of these financial statements.

The financial statements were approved by the PCC at its meeting of 11th March 2025, presented to the APCM on 18th May 2025, and signed on behalf of PCC and APCM by:


.....
The Revd Joshua Rey, Vicar


.....
Ms Lynne Capocciama, Churchwarden

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2023 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Quoted Investments

Quoted investments are shown at market value as at 31st December 2023.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations, congregational giving & special collections	36,742	-	2,952	39,694	113,677
Grants	1,049	-	7,500	8,549	37,925
Legacies	-	-	-	-	-
	-----	-----	-----	-----	-----
Total donations and legacies	37,791	-	10,452	48,243	151,602
	-----	-----	-----	-----	-----
Total 2023	49,743	31,000	70,858	151,602	

3. Income from charitable activities

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wedding and Funeral fees	988	-	-	988	966
Festivals and Events	2,872	258	2,901	6,031	4,857
Letting income	1,900	-	-	1,900	100
Votive candles	15	-	-	15	68
Christmas Card and other Sales	-	-	-	-	123
	-----	-----	-----	-----	-----
	5,775	258	2,901	8,934	6,113
	-----	-----	-----	-----	-----
Total 2023	5,523	-	590	6,113	

4. Investment income

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Dividends and bank interest receivable	733	-	-	733	961
Total 2023	961	-	-	961	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of Expenditure by type

	Staff costs	Other costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Diocesan Parish Support Fund	-	12,000	12,000	11,000
Church running costs	-	32,038	32,038	121,858
Ministry costs and Grants	7,113	9,722	16,834	13,290
Support costs	5,315	4,137	9,452	8,458
Grants	-	-	-	-
	-----	-----	-----	-----
Charitable activities	12,427	57,897	70,324	154,606
Expenditure on governance				-
	-----	-----	-----	-----
	12,427	57,897	70,324	154,606
Total 2023	10,555	144,644	155,200	

6. Church running costs

	Staff costs	Other costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Insurance	-	6,588	6,588	8,996
Gas	-	5,447	5,447	6,683
Electricity	-	3,088	3,088	3,244
Water	-	240	240	191
Major building works	-	6,676	6,676	90,142
Maintenance	-	5,464	5,464	7,383
Fire extinguishers	-	581	581	215
Cleaning materials	-	84	84	92
IT equipment	-	-	-	142
AV equipment	-	238	238	-
Furniture	-	9	9	215
Artworks and Decorations	-	63	63	625
Depreciation of Fixed Assets	-	1,078	1,078	1,078
Other building expenses	-	12	12	49
Photocopier	-	1,086	1,086	1,014
Telephone / wi-fi	-	753	753	569
Organ / piano tuning	-	653	653	1,061
Cost of sales	-	-	-	72
Other running expenses	-	(18)	(18)	87
	-----	-----	-----	-----
	-	32,040	32,040	121,858

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Support costs

	Staff costs	Other costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Rent on curate's house	3,125	-	3,125	6,250
Rent on Children and Families Leader Flat	1,560	-	1,560	-
Website	-	2,588	2,588	170
Stationery	-	307	307	423
Postage	-	19	19	155
Subscriptions and licences	-	406	406	483
Financial fees	-	180	180	203
Fundraising expenses	-	636	636	74
Other office expenses	-	-	-	200
Clergy expenses	630	-	630	500
	-----	-----	-----	-----
	5,315	4,137	9,452	8,458

8. Ministry costs and Grants

	Staff costs	Other costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Director of Music Salary	3,000	-	3,000	-
Deputy organists' fees	4,043	-	4,043	3,133
Other musicians' fees	-	-	-	100
Sheet music	-	55	55	128
Other music expenses	-	51	51	-
Candles / oil	-	701	701	932
Wine and wafers	-	357	357	170
Liturgical books	-	532	532	749
Flowers	-	140	140	-
Vestments and linen	-	53	53	-
Other altar expenses	-	96	96	106
Parish events	-	86	86	19
Refreshments: other	-	226	226	1,451
Refreshments: wine	-	1,158	1,158	922
Payments to artists	-	777	777	673
Exhibitions	-	792	792	753
Hospitality	-	121	121	84
Presents	-	15	15	876
Charitable gifts	-	1,140	1,140	-
Publicity	-	2,001	2,001	669
Youth worker salary and on costs	70	-	70	-
Youth work expenses	-	819	819	432
Pioneering supplies / equipment	-	330	330	1,792
Pioneering expenses	-	213	213	144
Children's ministry supplies	-	58	58	-
Other outreach expenses	-	-	-	157
	-----	-----	-----	-----
	7,113	9,722	16,834	13,290

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Remuneration and Benefits

During the year, no PCC members received any remuneration (2023 - £NIL).

10. Staff costs

During the year the PCC had no paid staff.

11. Fixed assets

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Cost:				
At 1st January	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
	-----	-----	-----	-----
At 31st December	2,876	10,776	13,652	13,652
Depreciation:				
At 1st January	2,876	5,390	8,266	7,188
Charge for the year	-	1,078	1,078	1,078
	-----	-----	-----	-----
At 31st December	2,876	6,468	9,344	8,266
Net book value:				
At 31st December 2024	-	4,308	4,308	
At 31st December 2023	-	5,386	5,386	

12. Debtors

	2024 £	2023 £
Prepayments and accrued income	8,575	1,141
Tax recoverable	8,260	34,158
	-----	-----
	16,834	35,299

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	700	1,118
Accruals	1,935	2,342
	-----	-----
	2,635	3,460

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Statement of funds

	Balance at 1 Jan 2024 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2024 £
Designated funds:					
Fabric Fund	3,190	-	-	(2,600)	590
Growth Fund	47,355	-	(7,360)	-	39,995
Flower Fund	-	258	-	-	258
	-----	-----	-----	-----	-----
Total Designated funds	50,545	258	(7,360)	(2,600)	40,844
General funds:					
General Fund	19,218	44,525	(49,492)	2,707	16,959
Other General funds	3,410	-	-	(3,410)	-
	-----	-----	-----	-----	-----
Total General funds	22,628	44,525	(49,492)	(703)	16,959
	-----	-----	-----	-----	-----
Total Unrestricted funds	73,173	44,783	(56,851)	(3,303)	57,802
	-----	-----	-----	-----	-----
Restricted funds:					
Bell Fund	-	2,952	(6,338)	3,387	-
Spire Lights Fund	-	-	-	-	-
Vicar's Discretionary Fund	1,260	-	(198)	-	1,062
Boiler Fund (formerly Development Fund)	10,107	-	(1,078)	-	9,029
Sunday School Fund	336	-	-	(336)	-
Staff Fund	10,169	-	-	(10,169)	-
McKinney Memorial Fund	1,446	-	-	-	1,446
Lighting replacement	-	-	-	-	-
Projector grant	84	-	-	(84)	-
Gary Bigglestone Farewell Gift Fund	-	-	-	-	-
Charity Funds	-	-	-	-	-
Friends of Holy Trinity	-	2,902	(1,914)	-	987
Youth Missioner Fund	1,000	7,500	(3,141)	10,505	15,864
Sound System Fund	-	-	-	-	-
Warm Space Grant	1,650	-	(803)	-	847
	-----	-----	-----	-----	-----
	26,052	13,353	(13,473)	3,303	29,235
	-----	-----	-----	-----	-----
Total of Funds	99,225	58,136	(70,324)	-	87,038
	-----	-----	-----	-----	-----

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required. During the year the PCC established a designated Flower Fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) have been provided by the Roehampton Parish Trust. The McKinney Memorial fund will be used to improve the church in some appropriate way. The Bell Fund was established for the installation of a ring of eight bells in the church tower which was accomplished in 2023. A donation of £1,075 to cover the shortfall between fundraising and installation has been obtained from the Parish Trust.

Statement of Funds prior year:

	Balance at 1 Jan 2023 £	Income £	Expense £	Transfers between funds £	Balance at 31 Dec 2023 £
Designated funds					
Growth Fund	26,185	30,000	2,580	(6,250)	47,355
Fabric Fund	8,304	1,000	6,114	-	3,190
	-----	-----	-----	-----	-----
Total Designated funds	34,489	31,000	8,694	(6,250)	50,545
	-----	-----	-----	-----	-----
General funds					
General Fund	11,269	56,360	54,261	5,850	19,218
Other General funds	3,410	-	-	-	3,410
	-----	-----	-----	-----	-----
Total General funds	14,679	56,360	54,261	5,850	22,628
	-----	-----	-----	-----	-----
Total Unrestricted funds	49,168	87,360	62,955	(400)	73,173
	-----	-----	-----	-----	-----
Restricted funds					
Bell Fund	20,702	46,513	67,615	400	-
Spire Lights Fund	-	-	-	-	-
Vicar's Discretionary Fund	1,527	-	267	-	1,260
Boiler Fund	11,185	-	1,078	-	10,107
Sunday School Fund	336	-	-	-	336
Staff Fund	10,169	-	-	-	10,169
McKinney Memorial Fund	1,446	-	-	-	1,446
Lighting replacement	-	-	-	-	-
Projector grant	84	-	-	-	84
Gary Bigglestone Farewell Gift Fund	-	440	440	-	-
Charity Funds	-	-	-	-	-
Friends of Holy Trinity	-	-	-	-	-
Youth Missioner Fund	1,000	-	-	-	1,000
Sound System Fund	-	21,041	21,041	-	-
Warm Space Grant	-	3,454	1,804	-	1,650
	-----	-----	-----	-----	-----
	46,449	71,448	92,244	400	26,053
	-----	-----	-----	-----	-----
Total of Funds	95,617	158,808	155,200	-	99,225
	-----	-----	-----	-----	-----

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Rationalisation of funds

The PCC resolved this year to rationalize the funds as follows:

- Sunday School Fund and Staff Fund: close and consolidate into Youth Missioner Fund, which is funded in large part by the Parish Trust to take forward work with children and their families
- Projector Grant: this fund was established to spend a grant from the Diocese to cover expenses associated with putting services on line during the pandemic; close and transfer the small balance to General Fund
- Other General Funds: close and consolidate into General Fund
- Lighting Project, Gary Bigglestone Farewell Gift, and Charity Funds: close these now redundant funds with a zero opening balance

The necessary transfers having been made this year, the redundant funds will be closed to take effect next year.

15. Pension commitments

The church did not employ any staff during 2024 and therefore incurred no pension costs. The church had no pension scheme liabilities at the end of 2024.

16. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2022 - the same).

The following is an associated charity: Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar, Churchwardens, and up to nine co-opted trustees who must be resident in the Parish. During the year, the church accrued quarter of a grant of £30,000 received in 2025, and a grant of £1,075 again payable in 2025, a total of £8,575 (2023 - £21,041) from this connected charity.



HOLY TRINITY CHURCH ROEHAMPTON

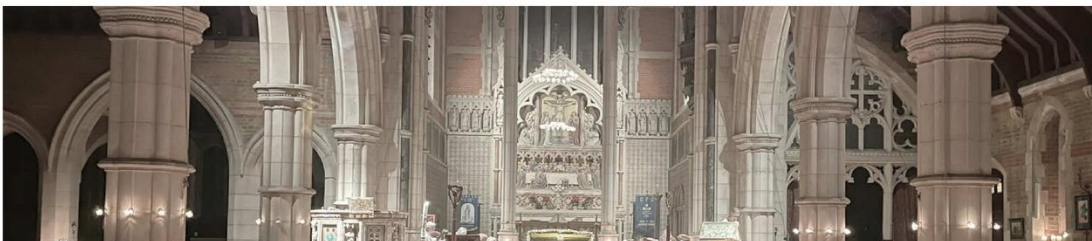
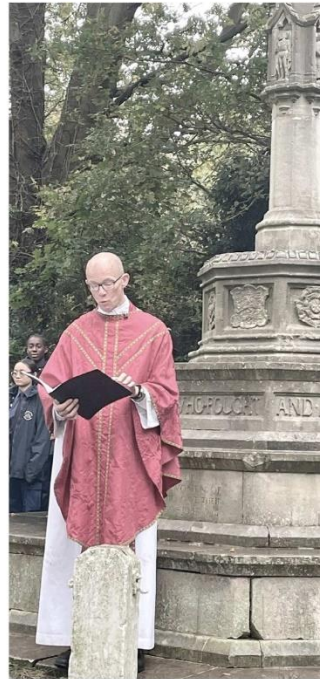
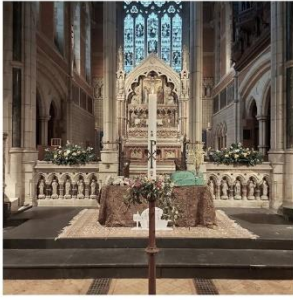
England & Wales - Charity number 1176544

Accounts

Holy Trinity Roehampton

Charity number: 1176544

Annual Report and Accounts for the year ended 31st December 2023



**HOLY TRINITY CHURCH ROEHAMPTON
CONTENTS**

Reference and administrative details of the charity, its trustees and advisers	3
PCC members' report	4
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14

**HOLY TRINITY CHURCH ROEHAMPTON
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023**

PCC members

Joshua Rey, Vicar
Claire Whitmore, Curate
Rose Ferguson, Churchwarden
Lynne Capocciama, Churchwarden
Janet Bishop, Reader appointed by APCM
M Woodroffe, Reader appointed by APCM
Tom Kemoh, Representative of the Laity
Jean Vincett, Representative of the Laity
Pam Harris, Representative of the Laity
Alan Housden, Representative of the Laity
Susan Melhuish, Representative of the Laity
Annie Rey, Representative of the Laity
Collins Enyiorji, Representative of the Laity
Eunice Leech, Representative of the Laity
Pam Smiter, Representative of the Laity
Ali Angus, Deanery Synod Representative

Charity registered number

1176544

Principal office

Holy Trinity Vicarage
7 Ponsonby Road
London
SW15 4LA

Independent Examiner

Richard Holman FCA

**HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The PCC members present their annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) for the year ended 31 December 2023. The PCC members confirm that the Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the 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 (FRS 102) (effective 1 January 2015).

Mission and Worship

Aims and purposes

The PCC of Holy Trinity Roehampton has the responsibility of promoting the ecclesiastical parish and the whole pastoral, evangelistic, social and ecumenical mission of the Church. We aim for growth in three dimensions: in numbers, in depth of faith and spiritual engagement, and in breadth of love and service to our community.

Objectives and Activities

In 2022 the PCC adopted a Mission Action Plan with the headline “we are the Parish Church of Roehampton.” The full MAP may be viewed here:

In summary:

- We are the Parish Church of Roehampton
 - This place needs a Parish Church
 - This involves a thorough commitment to the place, and to the continuity of our community and worship
 - Being that, the best we can, will ensure we all flourish
- Thus we simply continue to build up
 - our welcoming culture of loving relationships
 - engagement with young people, and nurturing disciples
 - empowerment of all to lead and do, with effective structures
 - committed spirituality and inspiring worship services
 - holistic small groups
- Thematically our focus will be in the areas of
 - Worship and prayer
 - Children and young people
 - Welcome, hospitality, and social events
 - Festivals and community service

Below is a summary report of mission and ministry in the year to Easter 2024.

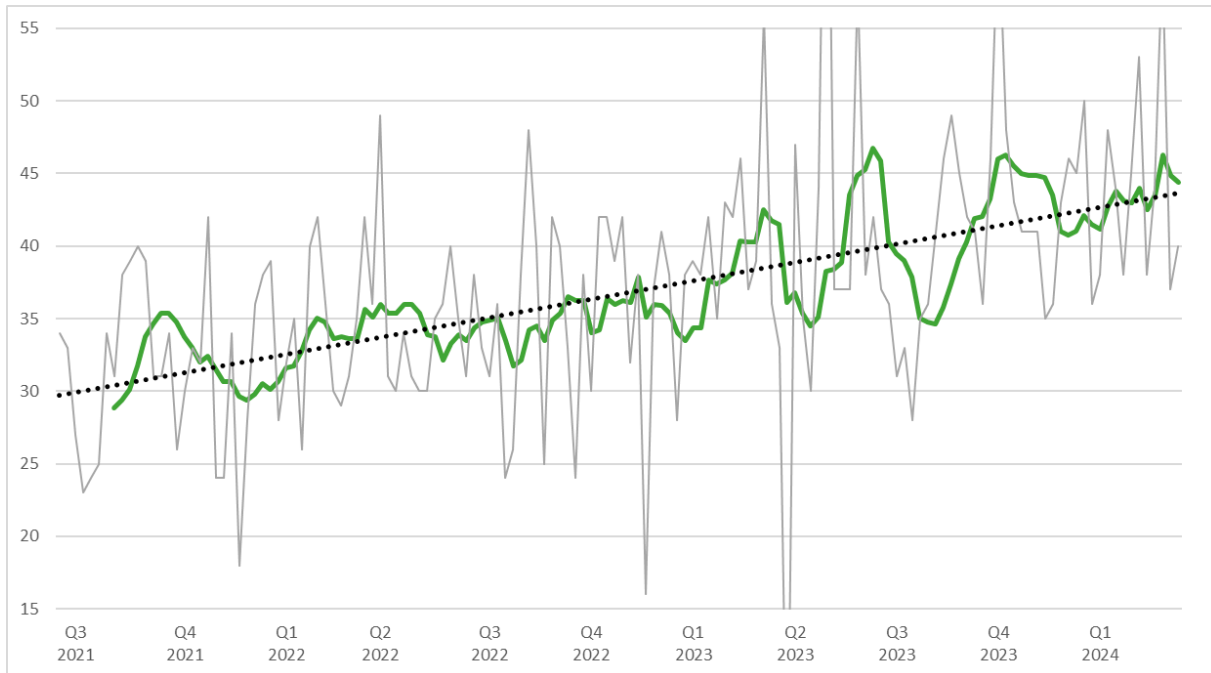
Overview of Mission and Ministry

Two years ago we adopted our new Mission Action Plan with its strapline “We are the Parish Church of Roehampton.”

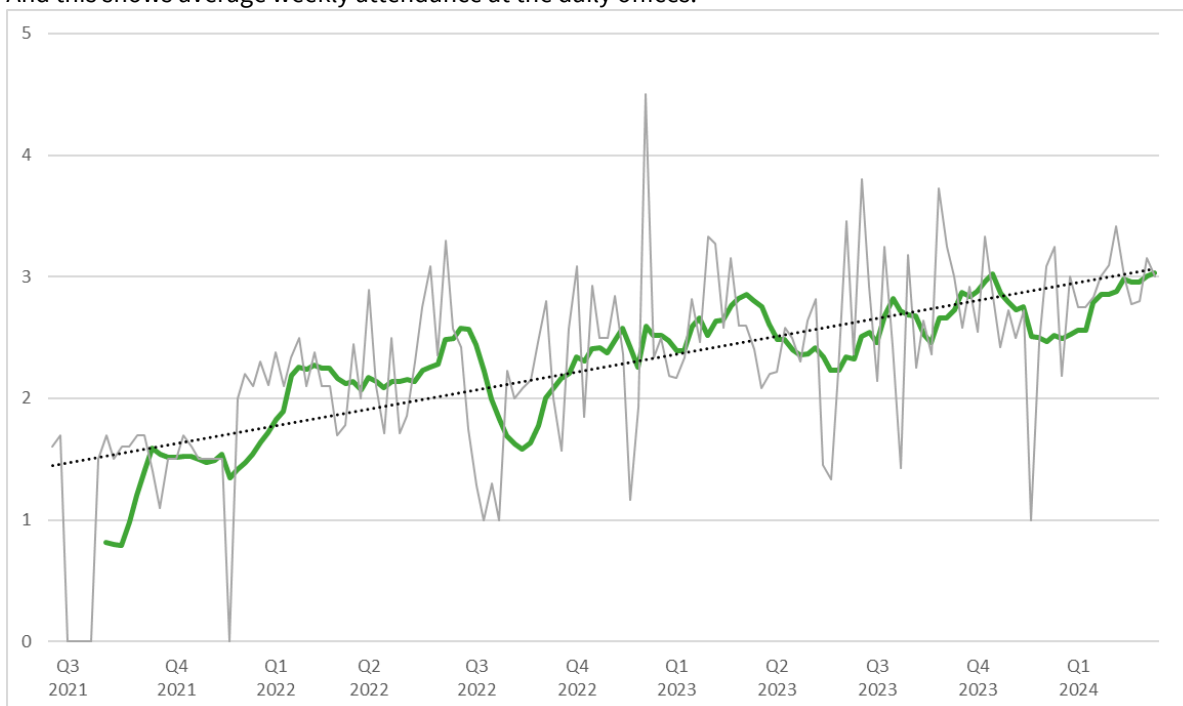
Roehampton needs a centre, a shape and a sense of direction. The parish church must speak of the *logos*, of love and order and purpose. We are getting better at doing this, using words where necessary. We also, as a congregation, speak more confidently and less self-consciously about growth. We think of growth in three dimensions: in depth of spiritual engagement, in breadth of love and service, and in numbers.

As to numbers, we continue our upward trajectory. This shows communicants on Sunday morning (weekly, 8 week rolling average, trend):

**HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**



And this shows average weekly attendance at the daily offices:



This second chart masks a steeper curve for evening prayer. Morning prayer remains still mainly a clergy office. Evening prayer is now a larger and more broadly based congregation, and the office continues when the clergy are absent.

What is happening at evening prayer is a good example of the kind of growth we are experiencing. It is slower than I long for, but seems organic, sustainable and broadly based. People who live here are coming back to church, or coming in for the first time, and are growing in active faith.

Outreach

The focus for our activities that look explicitly beyond the gathered community is the Growth Fund, a sum of money largely donated anonymously over the last two years, which the PCC has designated for this purpose. So far the main call on the growth fund has been to provide housing for our Curate, and to pay for a range of outreach activities, pursuing a

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

programme of action research, with a process for shutting things down that don't work, accelerating things that do, and learning lessons from both.

The table below is the summary presented to the quarterly growth committee that provides accountability for these activities. Status key: at every Growcom meeting each project is designated as either (a) close down (b) continue development (c) multiply or (d) taking off.

<i>Project Title</i>	<i>Status</i>	<i>Comments</i>
Mindful Music	(d)	This really does seem to have taken off and become completely self-sustaining - albeit that it is not overtly missional
Pilgrim Course	(c)	Have now run four. Not running one this term - to continue as a general principle - also encourage group that did it last term to go self-supporting.
Campfire	(c)	Continues roughly monthly. A shift in who comes from when we started out- most now coming because they have a relationship with us, which means can begin to build month-on-month. Worth nurturing - would really benefit from one or two regular volunteers.
Wandsworth Arts Fringe	(c)	Lots of parishioners came through the doors for 125th anniversary exhibitions / concerts in June 2023, with growing sense of life in church, commitment from neighbours to making good things happen - now building up to June 2024, fairly self-sustaining.
Evening Prayer	(c)	Growing slowly but surely - and an end in itself.
Tea bike	(c)	Has had its first outing - waiting to see how this develops - now incorporating Coffee Mondays.
Singing Circle	(c)	Now a regular fixture fortnightly; 12 people at the most recent one, with a few people staying for compline - meditation and singing in the church is something to encourage; growing sense of community in this group.
Morning Prayer	(b)	Moved start back to 0830 and a few more have attended - when weather improves to encourage more to come in and have a regular weekly breakfast on a Thursday.
Christmas market stall	(b)	Worked better 2023 than 2022 - to do again - the mural and the photo printing really gave it an edge.
Christmas story time at the library	(b)	The library management has changed AGAIN - but Claire has been invited to speak on a panel about careers for children for International Women's Day.
Christmas Party	(b)	About 70 people came into the church and had a good time with music and hot food. We need something in this slot - however the music was not quite right (two contrasting styles / expectations) and the food was too much. Consider different format - what would be an effective stepping stone to church. A series of parties (Harvest, Halloween, Christmas)? An explicitly children's party, perhaps run by youth worker? Christmas tree festival?
Epiphany Stars	(b)	Still quite a few left over from Christmas just gone. Hard to gauge impact, but probably worth persevering with - this highlights again the need for volunteers, as Claire wasn't well enough to do as much distribution as last year. Consider including an explanatory card.
Women's Bible Study	(b)	Has ceased for now - but should be a long term objective
Slow down zones	(b)	Didn't always do what was intended, but drew people in - try again next Summer with better signposting of where / when / what's on offer. This needs to be sustainable long term without the Vicar who will never be around in August. Open church with passive activities?
Coffee Mondays	(a)	Not cancelled so much as rolled into the tea bike project - though this particular instance of the tea bike will now be less frequent.
Cosy Corner	(a)	Warm space has now closed - despite best efforts at publicity, was not growing, and too costly in time and money.

**HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Nativity trail	(a)	A wonderful idea that unfathomably didn't get any traction at all: impact readily measurable by attendance at Crib Service, and nobody who attended was there because of the trail.
Sheltered Accommodation Carols	(a)	Low take up, high opportunity cost to get it going.
Saturday morning homework club	(a)	Didn't take off.
Student welcome	(a)	Didn't take off - not to give up on attracting students however
Library Coffee Morning	(a)	Not picking up huge numbers at the library, the Library manager who was sponsoring it has left

Our burn rate is about to increase, however, as we will shortly complete two long planned recruitments:

- Director of Music to build up a children's choir.
- Children and Families Missioner. We have grant funding in place for a salary for this post. We have raised capital for Mission Housing (<https://www.missionhousing.org.uk>) to purchase a flat in the parish in which the Missioner will live. Mission Housing made an offer on a flat in January, but not exchanged contracts yet. We hope to appoint before August.

Growth in church life

We make no absolute distinction between outreach and the life of the gathered congregation. "Outreach" is often where members of the gathered congregation deepen their faith and sense of belonging. And we can only invite people to belong to a church that is thriving as an end itself. With that reservation, let me summarise the growth of congregational life in the past year.

As above, **daily and weekly prayer and worship** continues and grows. Our young people are actively involved in putting on our services, as servers and readers and in other ways.

We are also getting better at our **seasonal observances**.

- Our Advent and Christmas Carols, Crib Service and Midnight Mass are more proficient and joyful each year, and increasingly valued by the neighbours. The church is fully candlelit between Advent Sunday and Candlemas.
- This Easter was the second year we have put on a dawn service, and the congregation has grown. This year we explicitly treated Maundy Thursday, Good Friday and Easter as a unified Triduum which worked well and which we can commend to the wider community with confidence.
- Our Remembrance service is another point in the year at which we are getting better at offering worship that has integrity but which also attracts those new to the church.

This year we have added a few **new liturgical things**:

- A Taizé service, roughly monthly on a Sunday evening, usually timed to co-incide with a festival
- Campfire Church, again roughly monthly, keying off festivals that hint at cookery (Shrove Tuesday was particularly successful) – aimed at children and families
- Singing Circle, fortnightly – aimed at the "spiritual but not religious" – three quarters of an hour of voice work and meditation (resourced by a local professional in the field) with optional Compline to follow
- Monthly midweek Choral Evensong sung by the choristers of Ibstock Place School

Going **beyond the liturgical**:

- We hosted the Deanery confirmation service in May, and I presented eight candidates, some of whom were also baptised at the same service.
- Half a dozen candidates are being prepared for confirmation in early Autumn.
- We have continued to run a termly Pilgrim Course (though we missed out this Spring as we were short of candidates and I was a bit stretched).
- We now have a monthly youth group, as a stop gap until our children's worker will have been recruited, with a dozen young people attending.

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

- Pastoral relationships continue to grow and deepen in an unquantifiable but valuable way – evening prayer is a good, but not the only, focus for this.
- We are getting better at putting on parties for ourselves as a congregation and for the wider community – Harvest / Christmas / to celebrate baptisms etc – recently set up a new social committee that is widening the group of people who make all this happen.
- We now keep the church open during the day and more and more people are coming in to pray or simply enjoy the building. Some are also using it as a rehearsal space. Some also come in to steal toilet roll or tea towels; but they are balanced by those who come in to leave an anonymous donation of cash or a bottle of wine.
- We got permission temporarily to move the back four pews to create a bigger social space without compromising the worship space, and this has worked so well that we are applying to make it permanent.

We have a cycle of good **community events** building up a fringe of people in the immediate neighbourhood. These events are ends in themselves but also highly missional in the longer term:

- Mindful Music, a monthly community event to listen to some carefully chosen recorded music and share a glass of wine, is now into its third year.
- Seven concerts and other performances as part of the Wandsworth Arts Fringe in June were very well received. A local actor took on the role of festival co-ordinator which he is reprising this year, and we already have an improved offering for the coming Summer.
- A few other one-off concerts and performances.
- The establishment of the Friends of Holy Trinity, an association for people who love the building and value the presence of the church in Roehampton without necessarily (yet) being Christians – so far it has raised about a thousand pounds towards a new piano.
- A Coronation street party.

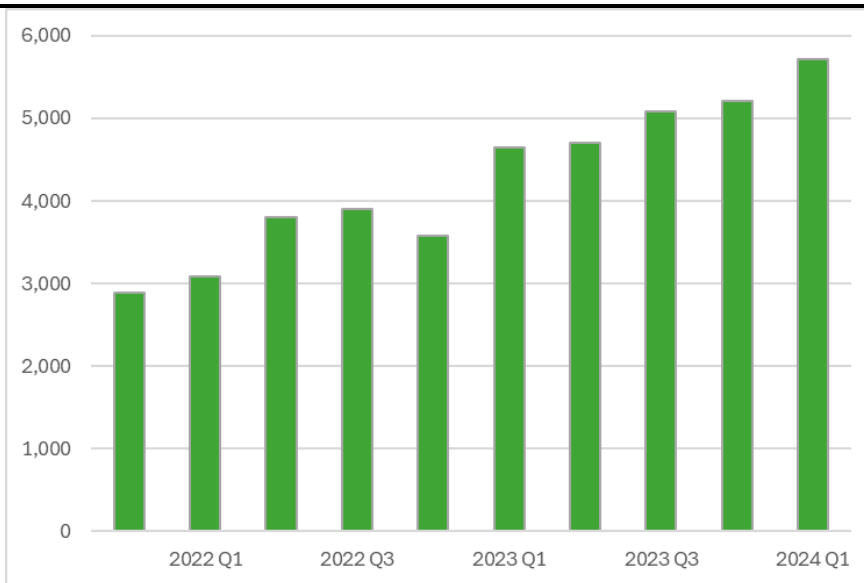
We have had a lot of engagement with the **school**, with which we share a site:

- Weekly assemblies, *ad hoc* visits, input into classes etc
- Children's art exhibition
- Lots of work to do on the governing body which is frankly quite a drain, but a necessary and perhaps growthful use of the Vicar's time. Falling rolls mean it's hard to make ends meet. We are turning the school into a Forest School which we hope will, *inter alia*, boost pupil numbers.
- Welcoming other local schools for visits and performances

Quite a few good **back office** things have been squared away:

- We got grant funding to put in a new sound system which is working very well and as well as being a joy to work with on Sunday also makes other events much easier and better.
- We have a new website: www.holytrinityroehampton.org.
- We continue to chuck things away – well into the second ton of rubbish carried down to the school bins – each week something is a little more orderly in the church building.
- Quite a lot of work on encouraging a giving culture: planned giving is steadily increasing, whilst Sunday giving remains undiminished. There's a long way to go before we are paying our way, but the trend is in the right direction. This chart shows quarterly planned giving:

**HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**



- We have reduced the frequency of PCC meetings to quarterly with a view to attracting more and more able people to join, and making them more strategic.

Finally, *sui generis*, we now have **Bells**:

- We were approached by local ringers who felt that the tower need a ring of bells. A committee formed itself, providential co-incidences ensued (e.g. the chairman of the largest bell foundry in England turned out to be an old boy of the church school); the money came in and the bells were blessed by the Bishop on Trinity Sunday, before being installed.
- Since All Saints they have been rung every Sunday and on special occasions.
- Most ringers are visitors, but several locals (from congregation and wider community) are have learnt and now ring on Sundays. Some are now setting up an after school club to teach Years 5 and 6 to ring.
- The neighbours love the bells, which have helped put us on the map. Bells calling people to worship: just what you'd expect from the Parish Church!

Conclusion

God loves Roehampton – and he is working his purposes out here in part through the parish church. Alleluia!

Financial review

A summary of our accounts for 2023 is as follows:

Total income in 2023	£158,675	(2022: £92,234)
Total expenditure in 2023	£155,200	(2022: £50,655)

Within these totals, Restricted Funds account for £70,374 of income and £92,244 of expenditure.

**HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The core risks to the church remain:

- Falling congregation which leads to lower levels of unrestricted income and critical lack of 'manpower' for outreach and to sustain the church – however in recent years the congregation has shown slow growth, whilst the average gift per member has also increased
- Essential but costly building repairs
- Losing our volunteer expertise

c. Reserves policy

The PCC aims to have three months running costs in reserves at any given time – at present reserves exceed this by a wide margin, but we anticipate drawing on reserves extensively in the following two years as we develop our children's choir.

Structure, governance and management

Constitution

Holy Trinity Church is situated in Ponsonby Road, Roehampton. It is part of the Diocese of Southwark within the Church of England. The correspondence address is Holy Trinity Church, Ponsonby Road, Roehampton SW15 4LA. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity who registered with the Charity Commission in January 2018 with the charity number 1176544.

Method of appointment or election of PCC members

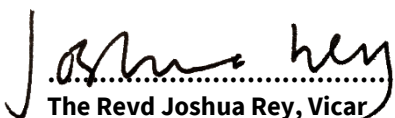
The method of appointment of PCC members is set out in the Church Representation Rules.

Organisation structure and decision making

At Holy Trinity the membership of the PCC normally consists of the incumbent, churchwardens, the reader, deanery synod reps and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

PCC members are responsible for making decisions on matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met nine times during the year. Given its wide responsibilities, the PCC has a separate sub-committee for finance – this is responsible to the PCC and reports back to it regularly with updates from the meetings being received by the full PCC and salient points and decisions discussed as necessary. There is also a Growth committee which makes recommendations about the spending of the Growth Fund.

This report was approved by the APCM on 12th May 2024 and signed on their behalf by:


.....
The Revd Joshua Rey, Vicar


.....
Ms Lynné Capocciana, Churchwarden

HOLY TRINITY CHURCH ROEHAMPTON
INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF
HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 December 2023.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members 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 charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:



Dated: 11th May 2024

Richard Holman FCA
Chartered Accountant

**HOLY TRINITY CHURCH ROEHAMPTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unres- tricted funds	Desig- nated funds	Res- tricted funds	Total funds	Unres & Des funds	Res- tricted funds	Total funds
	Note	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Income from:								
Donations and legacies	2	49,743	31,000	70,858	151,602	62,886	26,446	89,332
Charitable activities	3	5,523	-	590	6,113	2,775	-	2,775
Investments	4	961	-	-	961	127	-	127
							-----	-----
Total income		56,227	31,000	71,448	158,675	65,788	26,446	92,234
							-----	-----
							-	-
Expenditure on:								
Charitable activities	10	54,261	8,694	92,244	155,200	42,026	8,629	50,655
							-----	-----
							-	-
Total expenditure	5	54,261	8,694	92,244	155,200	42,026	8,629	50,655
							-----	-----
							-	-
Net income / (expenditure) before other recognised gains and losses								
		1,966	22,306	(20,796)	3,475	23,762	17,817	41,579
(Loss) / Gain on investments								
		133	-	-	133	(36)	-	(36)
							-----	-----
							-	-
Net movement in funds								
		2,099	22,306	(20,796)	3,609	23,726	17,817	41,543
Transfer between funds								
		5,850	(6,250)	400	0	(1,570)	1,570	-
Reconciliation of funds:								
Total funds brought forward		14,679	34,489	46,449	95,617	27,012	27,062	54,074
							-----	-----
							-	-
Total funds carried forward		22,628	50,545	26,053	99,226	49,168	46,449	95,617
							-----	-----
							-	-

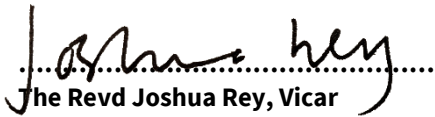
The notes on pages 14 to 24 form part of these financial statements.

HOLY TRINITY CHURCH ROEHAMPTON
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	13	5,386		6,464	
Investments		1,142	6,528	1,009	7,473
		-----		-----	
Current assets					
Debtors	14	35,299		7,202	
Inventory		-		72	
Cash at bank and in hand		60,858		86,571	
		-----		-----	
		96,158		93,845	
Creditors: amounts falling due within one year					
	15	(3,460)		(5,701)	
		-----		-----	
Net current assets			92,697		88,144
Net assets			99,226		95,617
Charity Funds					
Restricted funds	16	26,053		46,449	
Unrestricted funds	16	73,173		49,168	
Total funds			99,226		95,617

The notes on pages 14 to 24 form part of these financial statements.

The financial statements were approved by the APCM on 12th May 2024 and signed on their behalf, by:



 The Revd Joshua Rey, Vicar



 Ms Lynne Capocciana, Churchwarden

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2023 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Quoted Investments

Quoted investments are shown at market value as at 31st December 2023.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Donations, congregational giving & special collections	47,388	31,000	35,289	113,677	81,106
Grants	2,355	-	35,570	37,925	3,800
Legacies	-	-	-	-	3,000
	-----	-----	-----	-----	-----
Total donations and legacies	49,743	31,000	70,858	151,602	87,906
	-----	-----	-----	-----	-----
Total 2022	32,537	30,000	25,369	87,906	

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from charitable activities

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wedding and Funeral fees	966	-	-	966	1,391
Festivals and Events	4,267	-	590	4,857	
Letting income	100	-	-	100	230
Votive candles	68	-	-	68	-
Christmas Card and other Sales	123	-	-	123	-
	-----	-----	-----	-----	-----
	5,523	-	590	6,113	1,621
Total 2022	1,621	-	1,621		

4. Investment income

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Dividends and bank interest receivable	961	-	-	961	127
Total 2022	127	-	-	127	

5. Analysis of Expenditure by type

5. Analysis of Expenditure by type	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Diocesan Parish Support Fund	-	11,000	11,000	10,000
Church running costs	-	120,796	120,796	27,274
Ministry costs	3,805	8,815	12,620	6,354
Support costs	6,750	3,437	10,187	6,071
Grants	-	597	597	956
	-----	-----	-----	-----
Charitable activities	10,555	144,644	155,200	50,655
Expenditure on governance	-	-	-	-
	-----	-----	-----	-----
	10,555	144,644	155,200	50,655
Total 2022	-	50,655	155,200	

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Church running costs

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Insurance	-	8,996	8,996	8,179
Gas	-	6,683	6,683	5,687
Electricity	-	3,244	3,244	2,034
Water	-	191	191	128
Major building works	-	90,142	90,142	6,798
Maintenance	-	7,383	7,383	699
Fire extinguishers	-	215	215	-
Cleaning materials	-	92	92	19
IT equipment	-	142	142	-
AV equipment	-	-	-	44
Furniture	-	215	215	-
Artworks and Decorations	-	625	625	-
Depreciation	-	1,078	1,078	1,797
Other building expenses	-	49	49	-
Photocopier	-	1,014	1,014	574
Telephone / wi-fi	-	569	569	820
Cost of sales	-	72	72	12
Other expenses	-	87	87	-
Unidentified expense	-	-	-	484
	-----	-----	-----	-----
	-	120,796	120,796	27,274

7. Support costs

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Rent on curate's house	6,250	-	6,250	3,125
Website	-	170	170	391
Stationery	-	423	423	211
Postage	-	155	155	76
Subscriptions and licences	-	483	483	202
Financial fees	-	203	203	125
Fundraising expenses	-	74	74	-
Other office expenses	-	200	200	-
Organ / piano tuning	-	1,061	1,061	542
Clergy expenses	500	-	500	317
Publicity	-	669	669	1,081
	-----	-----	-----	-----
	6,750	3,437	10,187	6,071

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Ministry costs

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Deputy organists' fees	3,133	-	3,133	3,146
Other musicians' fees	-	100	100	-
Sheet music	-	128	128	-
Other music expenses	-	-	-	323
Candles / oil	-	932	932	-
Wine and wafers	-	170	170	-
Liturgical books	-	749	749	-
Other altar expenses	-	106	106	1,759
Parish events	-	19	19	-
Refreshments: other	-	1,451	1,451	332
Refreshments: wine	-	922	922	408
Payments to artists	673	-	673	-
Exhibitions	-	753	753	-
Hospitality	-	84	84	-
Presents	-	876	876	386
Youth work expenses	-	432	432	-
Pioneering supplies / equipment	-	1,792	1,792	-
Pioneering expenses	-	144	144	-
Other outreach expenses	-	157	157	-
	-----	-----	-----	-----
	3,805	8,815	12,620	6,354

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Remuneration and Benefits

During the year, no PCC members received any remuneration (2022 - £NIL).

10. Staff costs

During the year the PCC had no paid staff.

11. Fixed assets

	Unrestricted £	Restricted £	Total £	2022 £
<u>Cost</u>				
At 1 st January 2023	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
At 31 st December 2023	2,876	10,776	13,652	13,652
	Unrestricted £	Restricted £	Total £	Total £
<u>Depreciation</u>				
At 1 st January 2023	2,876	4,312	7,188	5,391
Charge for the year	-	1,078	1,797	1,078
At 31 st December 2023	2,876	5,390	8,266	7,188
<u>Net book value</u>				
At 31 st December 2023	-	5,386	5,386	6,464
At 31 st December 2022	-	6,464	6,464	8,261

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,141	1,487
Tax recoverable	34,158	5,715
	35,299	7,202

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	1,118	1,572
Accruals	2,342	4,129
	3,460	5,701

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Statement of funds

	Balance at 1 Jan 2023 £	Income £	Expense £	Transfers between funds £	Unrealised Losses £	Balance at 31 Dec 2023 £
Designated funds						
Growth Fund	26,185	30,000	2,580	(6,250)	-	47,355
Fabric Fund	8,304	1,000	6,114	-	-	3,190
	-----	-----	-----	-----	-----	-----
Total Designated funds	34,489	31,000	8,694	(6,250)	-	50,545
	-----	-----	-----	-----	-----	-----
General funds						
General Fund	11,269	56,360	54,261	5,850	-	19,218
Other General funds	3,410	-	-	-	-	3,410
	-----	-----	-----	-----	-----	-----
Total General funds	14,679	56,360	54,261	5,850	-	22,628
	-----	-----	-----	-----	-----	-----
Total Unrestricted funds	49,168	87,360	62,955	(400)	-	73,173
	-----	-----	-----	-----	-----	-----
Restricted funds						
Bell Fund	20,702	46,513	67,615	400	-	-
Spire Lights Fund	-	-	-	-	-	-
Vicar's Discretionary Fund	1,527	-	267	-	-	1,260
Boiler Fund (formerly Development Fund)	11,185	-	1,078	-	-	10,107
Sunday School Fund	336	-	-	-	-	336
Staff Fund	10,169	-	-	-	-	10,169
McKinney Memorial Fund	1,446	-	-	-	-	1,446
Lighting replacement	-	-	-	-	-	-
Projector grant	84	-	-	-	-	84
Gary Bigglestone Farewell Gift Fund	-	440	440	-	-	-
Charity Funds	-	-	-	-	-	-
Friends of Holy Trinity	-	-	-	-	-	-
Youth Missioner Fund	1,000	-	-	-	-	1,000
Sound System Fund	-	21,041	21,041	-	-	-
Warm Space Grant	-	3,454	1,804	-	-	1,650
	-----	-----	-----	-----	-----	-----
	46,449	71,448	92,244	400	-	26,053
	-----	-----	-----	-----	-----	-----
Total of Funds	95,617	158,808	155,200	-	-	99,225
	-----	-----	-----	-----	-----	-----

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required.

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) and administration costs (Administration Support fund) have been provided by the Roehampton Parish Trust. The Sunday School funds are carried forward to utilise as and when required. The McKinney Memorial fund will be used to improve the church grounds. The Bell Fund was established for the installation of a ring of eight bells in the church tower which was accomplished in 2023. A donation of £1,075 to cover the shortfall between fundraising and installation will be sought from the Parish Trust, and this has been accounted for as Income of the Bell Fund (recorded as a Debtor at year end), reducing the balance to zero.

Statement of funds – prior year

	Balance at 1 January			Transfers	Unrealised	Balance at 31 December
	2022	Income	Expenditure	between Funds	Gains / (Losses)	2022
	£	£	£	£	£	£
Designated funds						
Growth fund	-	30,000	(3,815)	-	-	26,185
Fabric fund	9,925	-	(51)	(1,570)	-	8,304
	<u>9,925</u>	<u>30,000</u>	<u>(3,866)</u>	<u>(1,570)</u>	<u>-</u>	<u>34,489</u>
General funds						
General Fund	13,677	35,788	(38,160)	-	(36)	11,269
Other General funds	3,410	-	-	-	-	3,410
	<u>17,087</u>	<u>35,788</u>	<u>(38,160)</u>	<u>-</u>	<u>(36)</u>	<u>14,679</u>
Total Unrestricted funds	<u>27,012</u>	<u>65,788</u>	<u>(42,026)</u>	<u>(1,570)</u>	<u>(36)</u>	<u>49,168</u>
Restricted funds						
Boiler fund (formerly Development fund)	12,263	-	(1,078)	-	-	11,185
Sunday School fund	518	-	(182)	-	-	336
Administration Support fund	10,169	-	-	-	-	10,169
McKinney Memorial fund	1,446	-	-	-	-	1,446
Audiovisual and IT grant	124	-	(40)	-	-	84
Vicar's Discretionary Fund	727	1,400	(600)	-	-	1,527
Bell Fund	-	20,702	-	-	-	20,702
Youth Missioner	-	1,000	-	-	-	1,000
Spire lighting	1,815	3,077	(6,462)	1,570	-	-
	<u>27,062</u>	<u>26,179</u>	<u>(8,362)</u>	<u>1,570</u>	<u>-</u>	<u>46,449</u>
Total of Funds	<u>54,074</u>	<u>91,967</u>	<u>(50,388)</u>	<u>-</u>	<u>(36)</u>	<u>95,617</u>

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Analysis of net assets between funds - current year	2023	2023	2023
	£	£	£
Fixed assets	-	5,386	5,386
Investments	1,142	-	1,142
Current assets	75,490	19,592	95,083
Creditors due within one year	(3,460)	-	(3,460)
	<u>73,173</u>	<u>24,978</u>	<u>98,151</u>
Analysis of net assets between funds - prior year	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Fixed assets	-	6,464	6,464
Investments	1,009	-	1,009
Current assets	53,860	39,985	93,845
Creditors due within one year	(5,701)	(-)	(5,701)
	<u>49,168</u>	<u>46,449</u>	<u>95,617</u>

**HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Pension commitments

The church did not employ any staff during 2023 and therefore incurred no pension costs. The church had no pension scheme liabilities at the end of 2023.

17. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2022 - the same).

Associated charities include:

Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar, Churchwardens, and up to nine co-opted trustees who must be resident in the Parish. During the year, the church received £21,041 (2022 - £Nil) from this connected charity.

HOLY TRINITY CHURCH ROEHAMPTON

England & Wales - Charity number 1176544

Accounts

Charity number: 1176544

HOLY TRINITY CHURCH ROEHAMPTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

HOLY TRINITY CHURCH ROEHAMPTON

CONTENTS

Reference and administrative details of the charity, its trustees and advisers	3
PCC members' report	4
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

HOLY TRINITY CHURCH ROEHAMPTON

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

PCC members

The Revd Joshua Rey	Vicar (appointed 29 th September 2020)
The Revd Claire Whitmore	Curate (appointed 25 th June 2022)
Mrs M. Woodroffe	Reader (appointed by APCM)
Ms J. Bishop	Reader (appointed by APCM), Parish Safeguarding Officer
Mr C. Enyiorji	Elected member
Ms R. Ferguson	Churchwarden and Deanery Synod (ex officio)
Mrs E. Leech	Churchwarden (ex officio)
Mr A. Housden	Elected member
Mr T. Kemoh	Elected member
Mrs S. Melhuish	Elected member
Mrs P. Harris	Elected member
Mrs A. Quinteros	Elected member, Treasurer
Mrs A. Rey	Elected member
Mrs P. Smiter	Elected member, Electoral Roll Officer
Mrs J. Vincett	Elected member

Charity registered number

1176544

Principal office

7 Ponsonby Road
London
SW15 4LA

Independent Examiner

Richard Holman FCA

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The PCC members present their annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) from 1 January 2022 to 31 December 2022. The PCC members confirm that the Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the 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 (FRS 102) (effective 1 January 2015).

Mission and Worship

a. Aims and purposes

The PCC of Holy Trinity Roehampton is responsible for sustaining and growing the Parish Church of Roehampton.

b. Mission Action Plan

In July 2022 after a long period of prayer, reflection and deliberation, the PCC formally adopted its new Mission Action Plan. This determines the current objectives and activities of the Church. The full MAP is available as an annex to this report. In summary,

We are the Parish Church of Roehampton:

- This place needs a Parish Church
- This involves a thorough commitment to the place, and to the continuity of our community and worship
- Being that, the best we can, will ensure we all flourish

Thus we simply continue to build up

- Welcoming culture of loving relationships
- Engagement with young people, and nurturing disciples
- Empowerment of all to lead and do, with effective structures
- Committed spirituality and inspiring worship services
- Holistic small groups

Thematically our focus will be in the areas of

- Worship and prayer
- Children and young people
- Welcome, hospitality, and social events
- Festivals and community service

The mission statement “we are the Parish Church of Roehampton”, albeit that it may seem at first blush somewhat obvious, in reality says a good deal that is quite specific about this Church:

- It says who we aspire to be. Our tradition is in the broad middle of the Church of England. There is a classic quality to what we aspire to be. The building reinforces this: ask a child to draw a church and he or she will draw our building.
- It speaks to the missional needs and opportunities. Roehampton is isolated and deprived, and needs roots and heart. Unflashy, patient and dependable ministry of presence has a good impact in an estate context such as this, where a man in clericals will often be addressed as ‘Father’ and people turn to the Church at times of crisis (I have taken three huge funerals of local young men in the last year).

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

- It gives us a good framework for choosing where to put time, energy and money. Our focus in the MAP is on (i) Worship and prayer (ii) Children and young people (iii) Welcome, hospitality, and social events (iv) Festivals and community service: the core business of a Parish Church. The aim is to concentrate on the simple and obvious, but to be intentional about doing it well, always recognising the need to draw people in.

Within this framework we are adopting some insights in Eric Ries, *The Lean Startup*, commended to us by the diocesan Director of Pioneering. We operate in uncertainty and change: South London in 2023, and a *fortiori* working with the Holy Spirit. We cannot work a five year plan. What we need is (1) a culture of risk taking and fast movement (2) a tight focus on the themes of the activities we do (3) a rigorous process of review.

At the end of the MAP is the format we are using to keep ourselves honest. To start a project we have to say which theme area it serves, and how this helps us be the Parish Church of Roehampton. At the review date we either (a) close down, and record lessons learnt, (b) continue development, (c) start to multiply, or (d) recognise it is taking off. We have yet to get to (d) with any of our projects, but in the next two years I hope one or more will become a self-sustaining ministry with its own team and resources. But by then the graveyard of abandoned projects should also be filling up. The mindset is that of a venture capital fund: we don't expect everything to flourish; backing some that fail is the cost of finding the winners. These are the projects on the go at present:

<i>Project</i>	<i>Status</i>	<i>Comments</i>
Christmas market stall	(b)	Low resource impact, seemed to bear some fruit: do again next year.
Christmas story time at the library	(b)	Has become a monthly event – continue to review whether a good use of resources.
Coffee Mondays (offering a cup of coffee outside the Church school)	(c)	Definitely worth pursuing; already seeing fruitful relationships develop; next level is a tea bike to take it round other schools in the Parish.
Nativity trail	(a)	A wonderful idea that unfathomably didn't get any traction at all: impact readily measurable by attendance at Crib Service, and nobody who attended was there because of the trail.
Pilgrim Course	(c)	First one had three attendees; second has six; a welcome / nurture group has to be core business.
Sheltered Accommodation Carols	(a)	Low take up, high opportunity cost to get it going.
Epiphany Stars (distributing symbols of hope in the Parish)	(b)	Worth doing next year as impact hard to gauge until we engage with people in the same way again.
Christmas Campfire	(c)	Has become a roughly monthly occurrence, pegged to events in the Calendar. Growing and gaining a modest following; more than two dozen (half of them children) turned out for Shrove Tuesday; not without its challenges but clearly worth pursuing.
Cosy Corner (a warm space)	(b)	Contract with the Local Authority commits us up to Christmas; a good service but so far quite time hungry and relatively low impact missionally; key decision point is end Nov: up or out at that point.
Mindful Music (monthly)	(c)	Gaining a following of reflective community minded people not yet committed to Church
125 th anniversary exhibitions / concerts	na	Hoping to get lots of parishioners through the doors in June, but not yet able to assess.
Saturday morning homework club	na	Recently started at the initiative of one of the parents at the school (possibly emboldened by Coffee Mondays); no assessment yet.
Women's Bible Study (fortnightly)	na	Hasn't run long enough for a meaningful review

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Team

Ministry in Roehampton is a big job that needs many hands and many complementary outlooks: the work cannot be done by the Vicar alone. The required team is beginning to come together. There is growing willingness among lay people to get involved in mission. Since Petertide 2022 we have had a very able Curate, The Revd Claire Whitmore, a person of great energy and imagination, and spiritual warmth and depth. She is on the Pioneer track, and has a very incarnational sense of mission, rooted in place and people, so she fits very well with what we are trying to achieve.

We are putting together a package to recruit a Children and Young People Missioner. We have three year commitments of grant funding for a modest salary and a deal with Mission Housing, a charity that helps Key Christian Workers to buy or rent an affordable home in London. They aim to assemble capital from sympathetic lenders, buy a flat, and rent it to us well under the market rate so we can offer a package not far off what a Curate gets. This would have been in place by now, except for the debacle of the Truss premiership which has made it impossible for Mission Housing to get any of their deals done this year.

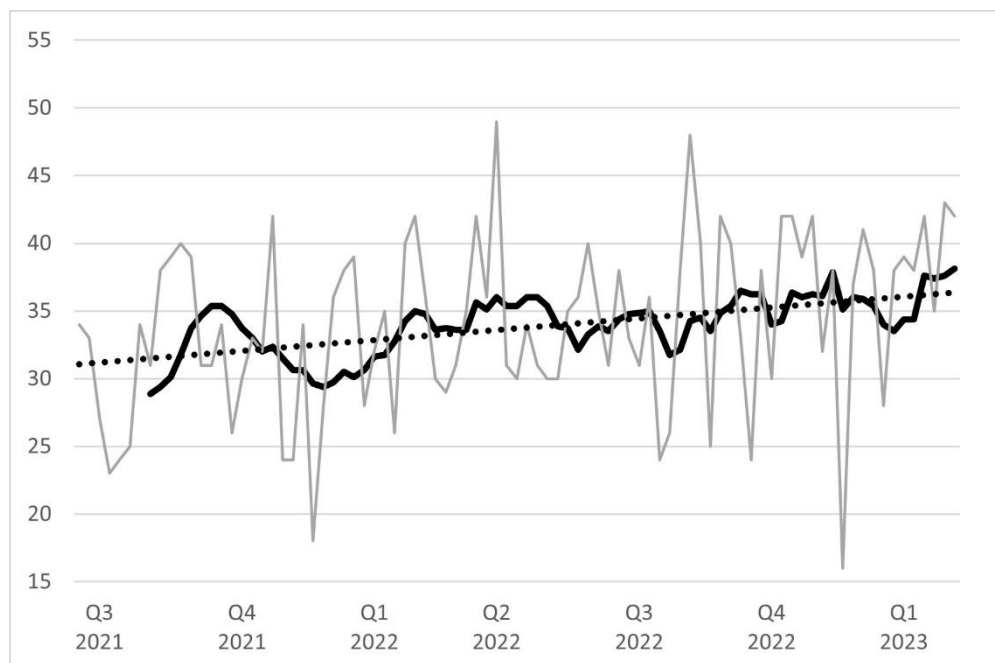
We still have two readers, both actively engaged in different ways on the PCC, preaching, singing, taking funerals and so on. The Chaplain of Whitelands College is often in our Pulpit, and collaborates on seasonal activities. One of our lay people is now preaching. One or two retired priests are made very welcome when they come to preach and preside.

Ministry in the Parish Church

All this has to rest on a foundation of a worshipping community that is prayerful, engaged, and energetic. Much energy goes into nurturing this: an end in itself, and also a means to an end: our mission depends on us being a community people want to join.

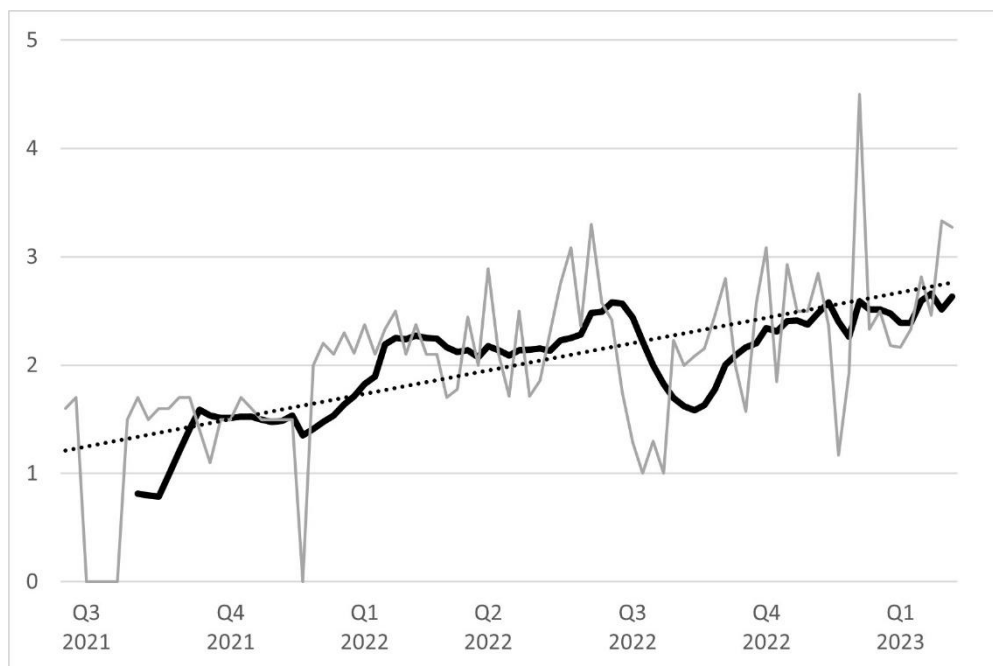
The core of this is the daily and weekly prayer and worship. We share the Sacraments every Sunday and Wednesday, pray Morning and Evening Prayer daily. We sing Evening Prayer, using the Common Worship Psalter set to the psalm tones of Caldey Abbey, and a growing number of people from within and beyond the regular congregation drop in from time to time to sing the office or pray in the Nave – occasionally now in double figures. The congregation on a Sunday morning has also continued to grow slowly. We are sometimes close to the critical mass at which the Church feels full and warm, and people have the confidence to worship.

This chart shows Communicants on a Sunday, from the date of the final end of COVID restrictions in 2021, with an eight week rolling average and trend line:



HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

This shows weekly average attendance at the daily offices for the same period:



We have of course also kept up the usual round of festival services, sometimes supported by a nascent Festival Choir of local professionals and semi-professionals. Remembrance is particularly well supported locally with a brass band last year. The Church was candlelit for evening services in Advent, Christmas and Epiphany, which draws our neighbours in.

The work of the Parish goes on as ever with the usual round of baptisms, weddings and funerals. We now keep the Church open during the day. There is much interaction with the Church School. Concerts, educational visits, public meetings, polling stations and so on draw people in: we want the building to be a community asset. Visiting and hospitality continues.

Planned giving is still disappointing and below the level needed for long term stability. The PCC has adopted a Giving Strategy: this is slow work as the giving culture of the Church has not been historically strong and it is among the very lowest contributors to diocesan funds (less than 15% of the cost of providing ministry here, even without the additional benefit of a Curate). A copy of the Giving Strategy is annexed to this report.

The Building is sound, but will need mid-level remedial works in this Quinquennium. Funds were raised during 2022 for a ring of eight bells which will be installed in 2023, thanks to the generosity of a number of bell-ringing enthusiasts in the wider community. Further plans (which have to some degree come to fruition already in 2023) were laid to clear out a redundant room that has been full of the detritus of the old organ since it was remodelled forty years ago, which will free up meeting space and make room for better toilets; to make some pews movable, creating flexible space at the West end for festivities; to update our sound system.

Highlights of the Year

- Choral Evensong was sung by candlelight for Candlemas
- With some sorrow, but joyful thanks for a long and fruitful ministry, we celebrated the retirement of M Woodroffe after 36 years as Director of Music
- The Standard of the London Branch of the Aircrew Association was committed to the Vicar for safekeeping by former WO2 Bill Richardson, and laid up in perpetuity in the Parish Church, above the Second World War memorial board, at a ceremony on Sunday March 6th attended by our MP, and by 82 Squadron Air Cadets.
- We lit the Church tower in yellow and blue and established a regular pattern of ecumenical Prayers for Ukraine
- A Lent Group read *Beginning to Pray* by Anthony Bloom

HOLY TRINITY CHURCH ROEHAMPTON

- The ecumenical Good Friday Walk of Witness was re-established and well-supported
- We hosted a hustings and a polling station for the Local Elections in May
- A Pilgrim Course was run in the Vicarage over the Summer for a handful of people interested in deepening their faith, some of whom were anticipating Confirmation.
- We held some very joyful celebratory events for the Platinum Jubilee of HM Queen Elizabeth including a wonderful variety concert
- We enjoyed a bring and share picnic on the Heath after our Patronal Festival in June
- Our new Curate was Licensed to the Parish upon her Ordination to the Diaconate at Petertide
- Mindful Music continued to draw a goodly number from the congregation and wider local community to enjoy some well chosen recorded music on the first Wednesday of the month.
- We hosted the annual meeting of the Commons Conservators in August
- We did what the Parish Church needed to do in the period of mourning for our late Queen: a good, and well attended, memorial service the Sunday after the death was announced; Church open all week for private prayer and signing the Book of Condolence; another well attended service on the eve of the Funeral; a good gathering to watch the funeral on the big screen in the North Transept. May she rest in peace and rise in glory.
- The Church building hosted "The Monodrama of Macbeth" in September, and a good crowd turned out to enjoy this compelling drama.
- A memorable Harvest festival was kept
- Our Act of Remembrance on Sunday November 13th, supported by the Putney and Wimbledon Brass Band, was attended by many from the local congregation
- The Christmas campfire started off what is becoming a recurring Campfire Church
- Christmas services were well attended and enhanced by yet more glorious candlelight.
- A Worship Committee was constituted which has met regularly and done good work to tighten up and resource our worship together, revising our order of service and selecting a new and more accessible Mass setting
- We received a generous anonymous donation of £30,000 which the PCC has designated as the Growth Fund, establishing a Growth Committee to make recommendations about its use, which has had several productive meetings

Above all we have worshipped together in spirit and truth, and prayed daily.

Financial review

A summary of our accounts for 2022 is as follows:

Total income in 2022	£92,234	(2021: £36,485)
Total expenditure in 2022	£50,655	(2021: £49,463)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Principal risks and uncertainties

The core risks to the church remain:

- falling congregation which leads to lower levels of unrestricted income and critical lack of 'manpower' for outreach and to sustain the church
- essential but costly building repairs
- losing our volunteer expertise

c. Reserves policy

The PCC aims to have three months running costs in reserves at any given time.

HOLY TRINITY CHURCH ROEHAMPTON
PCC MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Constitution

Holy Trinity Church is situated in Ponsonby Road, Roehampton. It is part of the Diocese of Southwark within the Church of England. The correspondence address is Holy Trinity Church, Ponsonby Road, Roehampton SW15 4LA. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity who registered with the Charity Commission in January 2018 with the charity number 1176544.

b. Method of appointment or election of PCC members

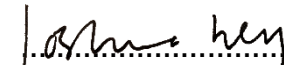
The method of appointment of PCC members is set out in the Church Representation Rules.

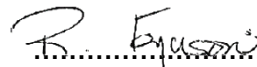
c. Organisation structure and decision making

At Holy Trinity the membership of the PCC normally consists of the incumbent, churchwardens, the reader, deanery synod reps and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met eight times during the year. Given its wide responsibilities, the PCC has a separate sub-committee for finance – this is responsible to the PCC and reports back to it regularly with updates from the meetings being received by the full PCC and salient points and decisions discussed as necessary.

This report was approved on behalf of the APCM by the PCC on 18th July 2023, exercising an authority delegated to it by the APCM on 21st May 2023, and signed on behalf of the PCC by:


.....
The Revd Joshua Rey, Vicar


.....
Mrs Rose Ferguson, Churchwarden

HOLY TRINITY CHURCH ROEHAMPTON

INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 December 2022.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members 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 charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:

Dated: 18th July 2023



Richard Holman FCA
Chartered Accountant

HOLY TRINITY CHURCH ROEHAMPTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted & Designated funds	Restricted funds	Total funds	Unrestricted & Designated Funds	Restricted funds	Total funds
	Note	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
£							
Income from:							
Donations and legacies	2	62,537	25,369	87,906	31,669	2,547	34,216
Charitable activities	3	3,124	1,077	4,201	4,201	-	2,259
Investments	4	127	-	127	10	-	10
Total income		65,788	26,446	92,234	33,938	2,547	36,485
Expenditure on:							
Charitable activities		43,104	7,551	50,655	35,370	14,093	49,463
Total expenditure	5	43,104	7,551	50,655	35,370	14,093	49,463
Transfers between funds		(1,570)	1,570	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		21,114	20,465	41,579	(1,432)	(11,546)	(12,978)
(Loss) / Gain on investments		(36)	-	(36)	253	-	253
Net movement in funds		21,078	20,465	41,543	(1,179)	(11,546)	(12,725)
Reconciliation of funds:							
Total funds brought forward		27,012	27,062	54,074	28,191	38,608	66,799
Total funds carried forward		48,090	47,527	95,617	27,012	27,062	54,074

The notes on pages 13 to 23 form part of these financial statements.

HOLY TRINITY CHURCH ROEHAMPTON

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed Assets					
Tangible Assets	12	6,464		8,261	
Investments		1,009	7,473	1,045	9,306
Current assets					
Debtors	13	7,202		8,886	
Inventory		72		84	
Cash at bank and in hand		86,571		38,973	
		93,845		47,944	
Creditors: amounts falling due within one year	14	(5,701)		(3,175)	
Net current assets			88,144		44,769
Net assets			95,617		54,074
Charity Funds					
Restricted funds	15		46,449		27,062
Unrestricted funds	15		49,168		27,012
Total funds			95,617		54,074

The notes on pages 13 to 23 form part of these financial statements.

The financial statements were approved by the PCC on 18th July 2023 on behalf of the APCM, pursuant to a resolution of the APCM on 21st May 2023 and signed on behalf of the meeting, by:


.....
The Revd Joshua Rey, Vicar


.....
Mrs Rose Ferguson, Churchwarden

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2022 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Quoted Investments

Quoted investments are shown at market value as at 31st December 2022.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted Funds</i>	<i>Total funds</i>	<i>Total funds</i>
	2022	2022	2022	2022	2021
	£				£
<i>Donations, congregational giving & special collections</i>	30,137	30,000	20,969	81,106	29,045
<i>Grants</i>	1,400	-	2,400	3,800	5,171
<i>Legacies</i>	1,000	-	2,000	3,000	-
<i>Total donations and legacies</i>	32,537	30,000	25,369	87,906	34,216
<i>Total 2021</i>	31,669	-	2,547	34,216	

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total Funds	<i>Total funds</i>
	2022	2022	2022	2021
	£			£
Wedding and Funeral fees	902	-	902	1,168
Letting income	1,550	-	1,550	900
Votive candles	279	-	279	111
VAT reclaim and sundry income	349	1,077	1,077	-
Christmas cards	44	-	44	80
	<u>3,124</u>	<u>1,077</u>	<u>4,201</u>	<u>2,259</u>
<i>Total 2021</i>	<u>2,259</u>	<u>-</u>	<u>2,259</u>	

4. Investment income

	Unrestricted funds	Restricted funds	Total funds	<i>Total funds</i>
	2022	2022	2022	2021
	£			
Dividends and bank interest receivable	127	-	127	10
	<u>127</u>	<u>-</u>	<u>127</u>	
<i>Total 2021</i>	<u>10</u>	<u>-</u>	<u>10</u>	

5. Analysis of Expenditure by type

	Staff costs 2022	Other costs 2022	Total 2022	Total 2021
	£	£	£	£
Diocesan Parish Support Fund	-	10,000	10,000	10,000
Church running costs	-	27,585	27,585	21,501
Ministry costs	-	5,585	5,585	5,578
Support costs	-	6,985	6,985	12,143
Grants	-	500	500	240
Charitable activities	-	50,655	50,655	49,462
Expenditure on governance	-	-	-	-
	<u>-</u>	<u>50,655</u>	<u>50,655</u>	<u>49,462</u>
<i>Total 2021</i>	<u>8,397</u>	<u>41,065</u>	<u>49,462</u>	

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022	Support costs 2022	Total 2022	Total 2021
Diocesan parish share	10,000	-	-	10,000	6,333
Church running costs	21,501	-	12,143	33,644	67,322
Ministry costs	5,578	240	-	5,818	4,512
Governance costs	-	-	-	-	-
Total 2021	<u>37,079</u>	<u>240</u>	<u>12,143</u>	<u>49,462</u>	<u>78,167</u>
Total 2020	<u>54,416</u>	<u>214</u>	<u>23,537</u>	<u>78,167</u>	

7. Direct costs

	Parish Support Fund £	Church Running Expense £	Ministry costs £	Total 2021 £	Total 2021 £
Diocesan Parish Support Fund	10,000	-	-	10,000	10,000
Utilities	-	7,850	-	7,850	3,890
Insurance	-	8,179	-	8,179	7,719
Church licences	-	161	-	161	80
Repairs and maintenance	-	1,577	-	1,577	3,207
Depreciation of boiler	-	1,078	-	1,078	1,078
Renewal of Lighting	-	6,462	-	6,462	1,156
Bell fund	-	-	-	-	430
Audiovisual and IT	-	44	-	44	821
Cleaning	-	19	-	19	-
Flowers	-	-	-	-	156
Gifts	-	386	-	386	1,569
Hospitality	-	740	-	740	54
Subscriptions and Training	-	8	-	8	62
Advertising	-	1,081	-	1,081	1,279
Organist, choir, music	-	-	3,359	3,359	4,000
Church supplies	-	-	1,770	1,770	373
Diocesan fees	-	-	-	-	894
Other ministry costs	-	-	456	456	311
	<u>10,000</u>	<u>27,585</u>	<u>5,585</u>	<u>43,170</u>	<u>37,079</u>
Total 2021	<u>10,000</u>	<u>21,501</u>	<u>5,578</u>	<u>37,079</u>	

HOLY TRINITY CHURCH ROEHAMPTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of grants

	Grants	Total	<i>Total</i>
	2022	2022	<i>2021</i>
	£	£	£
Donations to individuals	500	500	-
Donations to institutions	-	-	240
<i>Total 2021</i>	<u>240</u>	<u>240</u>	

9. Support costs

	Church running costs	Total	<i>Total</i>
	£	2022	<i>2021</i>
	£	£	£
Clergy expenses	317	317	223
Curate's Housing	3,125	3,125	-
Postage and carriage	75	75	267
Office expenses, printing and stationery	785	785	614
Bank fees and other administration expenses	720	720	563
Internet and telephone costs	820	820	913
Software licence	33	33	97
Website	391	391	202
Office equipment depreciation	719	719	719
Payroll costs	-	-	148
Administrator salary	-	-	8,267
Pension cost	-	-	130
	<u>6,985</u>	<u>6,985</u>	<u>12,143</u>
<i>Total 2021</i>	<u>12,143</u>	<u>12,143</u>	

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Remuneration and Benefits

During the year, no PCC members received any remuneration (2021 - £NIL).
 During the year, no PCC members received any benefits in kind (2021 - £NIL).

11. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	-	8,267
Social security costs	-	-
Other pension costs	-	130
	-	8,397

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	Nil	Nil

12. Fixed assets

	Unrestricted £	Restricted £	Total £	2021 £
<u>Cost</u>				
At 1 st January 2022	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
At 31st December 2022	2,876	10,776	13,652	13,652
	Unrestricted £	Restricted £	Total £	2020 £
<u>Depreciation</u>				
At 1 st January 2022	2,157	3,234	5,391	3,594
Charge for the year	719	1,078	1,797	1,797
At 31st December 2022	2,876	4,312	7,188	5,391
	Unrestricted £	Restricted £	Total £	2021 £
<u>Net book value</u>				
At 31st December 2022	-	6,464	6,464	8,261
At 31st December 2021	719	7,542	8,261	10,058

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,487	570
Tax recoverable	5,715	8,316
	7,202	8,886

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	1,572	2,075
Accruals	4,129	1,100
	5,701	3,175

15. Statement of funds

Statement of funds - current year

	Balance at 1 January			Transfers between Funds	Unrealised Gains / (Losses)	Balance at 31 December 2022
	2022 £	Income £	Expenditure £	£	£	2022 £
Designated funds						
Growth fund	-	30,000	(3,815)	-	-	26,185
Fabric fund	9,925	-	(51)	(1,570)	-	8,304
	9,925	30,000	(3,866)	(1,570)	-	34,489
General funds						
General Fund	13,677	35,788	(38,160)	-	(36)	11,269
Other General funds	3,410	-	-	-	-	3,410
	17,087	35,788	(38,160)	-	(36)	14,679
Total Unrestricted funds	27,012	65,788	(42,026)	(1,570)	(36)	49,168
Restricted funds						
Boiler fund (formerly Development fund)	12,263	-	(1,078)	-	-	11,185
Sunday School fund	518	-	(182)	-	-	336
Administration Support fund	10,169	-	-	-	-	10,169
McKinney Memorial fund	1,446	-	-	-	-	1,446
Audiovisual and IT grant	124	-	(40)	-	-	84
Vicar's Discretionary Fund	727	1,400	(600)	-	-	1,527
Bell Fund	-	20,702	-	-	-	20,702
Youth Missioner	-	1,000	-	-	-	1,000
Spire lighting	1,815	3,077	(6,462)	1,570	-	-
	27,062	26,179	(8,362)	1,570	-	46,449
Total of Funds	54,074	91,967	(50,388)	-	(36)	95,617

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required.

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) and administration costs (Administration Support fund) have been provided by the Roehampton Parish Trust.

The Sunday School funds are carried forward to utilise as and when required. The McKinney Memorial fund will be used to improve the church.

Statement of funds - prior year	<i>Balance at 1 Jan 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Unrealised Gains/(Losses)</i>	<i>Balance at 31 Dec 2022</i>
	£	£	£	£	£
Designated funds					
Fabric fund	9,925	-	-	-	9,925
General funds					
General fund	14,856	33,938	(35,370)	253	13,677
Other general funds	3,410	-	-	-	3,410
	<u>18,266</u>	<u>33,938</u>	<u>(35,370)</u>	<u>253</u>	<u>17,087</u>
Total Unrestricted funds	<u>28,191</u>	<u>33,938</u>	<u>(35,370)</u>	<u>253</u>	<u>27,012</u>
Restricted funds					
Development fund	14,163	-	(1,900)	-	12,263
Sunday School fund	448	70	-	-	518
Bell fund	21,051	-	(10,882)	-	10,169
McKinney Memorial Fund	1,446	-	-	-	1,446
Spire Lighting	-	2,007	(192)	-	1,815
Projector grant	1,000	-	(876)	-	124
Vicar's Discretionary Fund	500	470	(243)	-	727
Total Restricted Funds	<u>38,608</u>	<u>2,547</u>	<u>(14,093)</u>	<u>-</u>	<u>27,062</u>
Total of funds	<u>66,799</u>	<u>36,485</u>	<u>(49,463)</u>	<u>253</u>	<u>54,074</u>

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year	Unrestricted funds 2022 £	Restricted funds 2022	Total funds 2022
Fixed assets	-	6,464	6,464
Investments	1,009	-	1,009
Current assets	53,860	39,985	93,845
Creditors due within one year	(5,701)	(-)	(5,701)
	<u>49,168</u>	<u>46,449</u>	<u>95,617</u>
<i>Analysis of net assets between funds - prior year</i>	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021</i>	<i>Total funds 2021</i>
Fixed assets	-	8,261	8,261
Investments	1,045	-	1,045
Current assets	29,142	18,801	47,943
Creditors due within one year	(3,175)	(-)	(3,175)
	<u>27,012</u>	<u>27,062</u>	<u>54,074</u>

HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Pension commitments

The church did not employ any staff during 2022 and therefore incurred no pension costs. The church had no pension scheme liabilities at the end of 2022.

18. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2021 - the same).

Associated charities include:

Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar and six members of the Parish. During the year, the church received £Nil (2021 - £Nil) from this connected charity.

HOLY TRINITY CHURCH ROEHAMPTON

England & Wales - Charity number 1176544

Accounts

Charity number: 1176544

HOLY TRINITY CHURCH ROEHAMPTON

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021





HOLY TRINITY CHURCH ROEHAMPTON

CONTENTS

Reference and administrative details of the charity, its trustees and advisers	3
Annual report	4
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13



HOLY TRINITY CHURCH ROEHAMPTON

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

PCC members

The Revd Joshua Rey	Vicar (appointed 29 th September 2020)
Mrs M. Woodroffe	Reader, Director of Music, Deanery Synod
Ms J. Bishop	Reader (appointed by APCM), Parish Safeguarding Officer
Mr T. Kemoh	Churchwarden (ex officio)
Mrs R. Ferguson	Churchwarden and Deanery Synod (ex officio)
Mrs S. Melhuish	Elected member, Electoral Roll Officer
Mr A. Housden	Elected member
Mrs P. Harris	Elected member
Mrs J. Vincett	Elected member
Mrs P. Smiter	Elected member
Mrs A. Rey	Co-opted, and subsequently appointed to fill up a vacancy among the elected members on 14 th September 2021, Secretary
Mr C. Enyiorji	Co-opted
Mrs A. Quinteros	Co-opted, Treasurer

Charity registered number

1176544

Principal office

7 Ponsonby Road
London
SW15 4LA

Independent Examiner

Richard Holman FCA



HOLY TRINITY CHURCH ROEHAMPTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC present its annual report together with the financial statements of the charity Holy Trinity Roehampton (the church) from 1 January 2021 to 31 DECEMBER 2021.

The Annual Report and financial statements of the church comply with the current statutory requirements, the Church Representation Rules and the provisions of the 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 (FRS 102) (effective 1 January 2015).

Electoral Roll Report

At the start of 2021 there were 66 people on the Roll. Since then, we have mourned the death of a beloved member of our community, Ann O'Sullivan, whose name had been on the roll for many decades. In the same period five people have joined the roll, so that it now stands at 69. At the time of writing the annual revision of the roll has yet to be completed.

Mission, Worship, and Activities of the Parish Generally

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Holy Trinity, aiming to involve and attract the diversity of individuals that live within our parish. In particular, we try to enable people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Celebrating and supporting at life events such as baptism, marriage and funerals
- Missionary and outreach work.
- Helping to build up a sense of place and mutual care in Roehampton.

To facilitate this work it is important that we maintain the fabric of Holy Trinity Church, Roehampton.

Worship and Prayer

Worship and Prayer continued to be offered regular at Holy Trinity throughout the year. Owing to COVID restrictions, some services had to be offered on line, and as the year progressed some were offered in "mixed mode" with some attending from home via Zoom and others in the church building. On the basis of risk assessments the PCC took the view that it was right to relax restrictions as soon as this became legally permissible, so from a very early date services have been held in the building and a return was quickly made to congregational singing and receiving communion in two kinds.

Whether wholly in person or partly on line, a regular Parish Communion service has been held every Sunday at ten, a midweek Communion service has been held every Wednesday, and morning and evening prayer have been said or sung publicly every weekday. The usual festival services have been offered, and with great joy many of them have offered us the opportunity to sing once again. Whilst we could only say or hum the words of the hymns at Easter, by the end of July congregational singing had resumed.

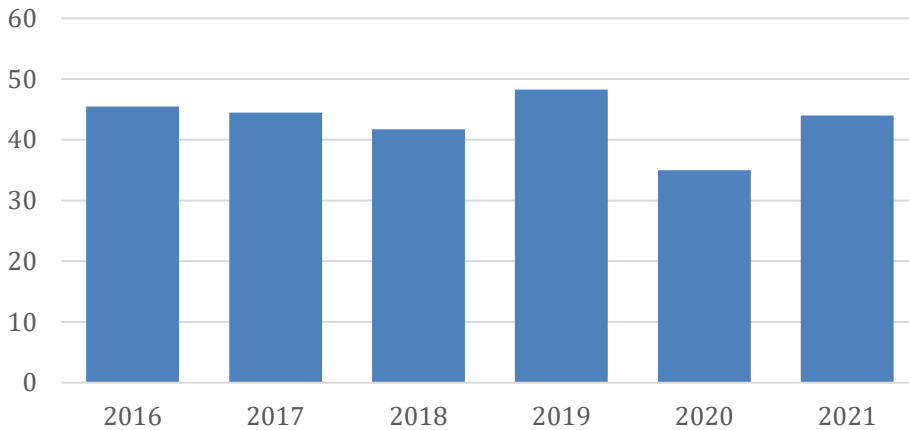
After service refreshments had already been reintroduced at Pentecost, and Harvest Festival saw a much enjoyed bring and share, with a very generous harvest offering which was taken to the new food bank at Minstead Gardens. A reflective service in the Chancel for All Souls was attended by the families of a number of people whose funerals had been held in the Church during the year.

Our customary Act of Remembrance was well attended by the wider village community and several representatives of local institutions. Christmas saw the resumption of our Carol service, this time by candlelight, as well as a Crib service, Midnight Mass, and Christmas service – followed the next day by Sunday communion for the Feast of St Stephen.



HOLY TRINITY CHURCH ROEHAMPTON
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Overall the congregation has held up well during the lockdown, and this despite the departure from the parish, or the much lamented demise, of a number of key members of our church family. The chart below shows average Sunday attendance over recent years:



Comparative statistics are not yet available for 2021, but looking at the movement from 2019 to 2020 we see

Average national decline in attendance for churches of comparable size to Holy Trinity	59%
Average decline in attendance at churches in the Diocese of Southwark	53%
Decline in attendance at Holy Trinity	38%

Pastoral Care and Social Activities

A system of telephone calls to the housebound and lonely continues to operate. The Vicar and others have continued to visit the sick at home and in hospital. A number of informal fellowship groups have been hosted. The church community continues to be a supportive one in which most are able to find a listening ear, sympathy and encouragement. As a community we have been diligent in upholding one another in prayer. The 60+ Café celebrated its tenth anniversary and continues to flourish and provide a vital service for the older members of the wider parish community.

2021 also saw the funerals in Church of four beloved and long standing members of Holy Trinity: Ann Budhram, Ann O’Sullivan, Jennifer Miller, and Diana Newman. Rest eternal grant unto them, O Lord; let light perpetual shine upon them; may they rest in peace, and rise in glory.

Despite the various intrusive COVID measures that came into force from time to time throughout they year, we enjoyed several very good occasions of celebration. On Trinity Sunday after Church we all decamped to the village green on the edge of Putney Heath for a picnic – all ages enjoyed food, games, and fellowship. A fortnight later we met up with the congregation of St Paul’s Wimbledon Parkside to walk together our shared boundary, the old trackway across Wimbledon Common from Tibbet’s Corner to the Windmill – a picnic and a game of rounders followed.

At the end of the Summer a concert by the Fibonacci Sequence raised a substantial sum towards the restoration of the spire floodlighting and was much enjoyed by congregation and local community. Equally well enjoyed and well attended was the September concert “Requiem for a Lost Year” – an opportunity to reflect on 2020-21 in music, dance, and poetry. Other events included seasonal bring and share lunches in Church and fellowship groups at the Vicarage.

Bell Sunday, in September, offered the opportunity to learn about bell ringing, and to try out ringing in reality on a mini-ring of bells assembled on the Vicarage drive – with a view in the longer term to installing a ring of bells in the Church tower. An Open Day as part of Roehampton Community Week drew many visitors to the Church, several of whom climbed the tower. Another opportunity for the wider Parish community to come into the building was afforded when the Church was used as a polling station in May.



HOLY TRINITY CHURCH ROEHAMPTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Mission and Evangelism

There is a strong will and determination to share the love of God with the parish, and to grow in numbers and in spiritual depth: but this has to be seen in the context of a currently small congregation, many of whom have had to dig very deep to sustain the life of the church in recent years. The primary challenge in missional terms is to see the church grow to the necessary degree that it can sustain growth.

Thus in missional terms 2021 has been primarily a year of laying the groundwork. With the arrival of a new Vicar, the PCC has begun a new consideration of mission, and early in the year following that ended on December 31st 2021 held a mission awayday, with a view to formulating a mission action plan. We also had confirmation that we will train a curate starting in 2022, and this curate will be one specifically designated as having a pioneering ministry; and grant funding was secured with which to recruit a youth worker.

The church community has continued to be involved in wider civil society, and the Vicar now chairs the Roehampton Parish Trust, the Governing Body of Roehampton Church School, and the Roehampton Partnership, all of which open up avenues for positive engagement.

Ecumenical Relationships

The long and flourishing relationship between Holy Trinity and Minstead Gardens Methodist church continues, with the clergy of each church offering ministry in the other, and working together in ministry in school and care home settings; Minstead Gardens has continued to provide a space for church-related activities in the geographical centre of the parish. At Christmas we collaborated with Minstead Gardens, St Joseph's Roman Catholic Church, and New Life Church, to distribute a Christmas Card on the Alton estate.

Volunteers

The list of those who in one way or another give their time and talents to the flourishing of the Church now numbers thirty-nine. Most of these contribute to the functioning of Sunday services by reading the lesson, leading intercessions, serving, acting as sidespeople, serving refreshments and so on. It is particularly good that eleven of these thirty-nine volunteers are from among our wonderful young people.

The Church Building

This report constitutes the annual fabric report under section 50 of the Ecclesiastical Jurisdiction and Care of Churches Measure 2018. The church building is structurally sound. Some water ingress during heavy storms in the Summer identified some weak points in the flat roofs over Vestry and toilet, which have been fixed. A variety of other minor repairs have been made, besides the usual seasonal round of maintenance and upkeep. A thorough triennial risk review was conducted with our insurers, Ecclesiastical Insurance.

Funds were raised through concerts and a legacy to enable the restoration of the floodlighting of the spire, which has been warmly welcomed in the wider parish. Many objects left for long term storage in the church have been returned to their rightful owners, much waste material has been disposed of and a thorough review of the historical documents in the church undertaken.

Many are also involved beyond Sunday worship, as members of the PCC, in turning out for church cleaning, and in other less formal ways. The church is fortunate in having the services of two very able Readers, who as well as participating in many other ways, offer a much valued preaching ministry; besides which one of them is also a long serving director of music, whilst the other conducted several funerals in the course of the year. We have also been grateful to several guest preachers and presidents, who have supplemented our preaching and covered during the Vicar's leave; we are particularly fortunate in our strong relationship with the Chaplain of Whitelands College.



HOLY TRINITY CHURCH ROEHAMPTON
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Deanery Synod

It was a great joy in November to welcome Deanery Synod to Holy Trinity for the first in person meeting of the synod for some time. Sadly a planned in person Summer social was moved on line at the last minute, and the other two meetings of synod in 2021 were likewise virtual. A range of topics was discussed including extensive reflections on “Living in Love and Faith,” and the Environment Day held on 12th June.

Safeguarding

The Vicar, Wardens and PCC continue to foster a culture of openness, awareness, and mutual concern, supported by scrupulous adherence to established processes, to minimize the risk of harm to children, young people, and vulnerable adults in the Church. The PCC confirms that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016

Financial review

A summary of our accounts for 2021 is as follows:

Total income in 2021	£36,485
Total expenditure in 2021	£49,463

Although this deficit to a degree reflects the challenging circumstances through which the Church has lived in the last year, with pressure on congregational numbers from COVID, and increasing costs (particularly energy), a large part of it reflects a timing issue in the accounts. In the course of 2021 the post of administrator became redundant. This post had been funded on a fixed term three year grant which came to an end during the financial year. The final installment of the grant, however, was received in 2020. This meant that a salary for a third of the year was paid out of a grant that was reflected in the income statement in the preceding year. Nevertheless it is also important to note that a substantial portion of the Church’s income came from an anonymous donation of £5,000, which cannot be relied upon to form part of regular income. Although there is currently a strong cash balance, the Church cannot continue to operate at a deficit. The PCC is thoroughly seized of the long term need to increase congregational and has adopted a Giving Strategy which it hopes to implement beginning in 2021.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The core risks to the church remain:

- falling congregation which leads to lower levels of unrestricted income and critical lack of ‘manpower’ for outreach and to sustain the church
- essential but costly building repairs
- losing our volunteer expertise

Reserves policy

The PCC aims to have three months running costs in reserves at any given time.



HOLY TRINITY CHURCH ROEHAMPTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

Constitution

Holy Trinity Church is situated in Ponsonby Road, Roehampton. It is part of the Diocese of Southwark within the Church of England. The correspondence address is Holy Trinity Church, Ponsonby Road, Roehampton SW15 4LA. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity who registered with the Charity Commission in January 2018 with the charity number 1176544.

Method of appointment or election of PCC members


The method of appointment of PCC members is set out in the Church Representation Rules.

Organisational structure and decision making

At Holy Trinity the membership of the PCC normally consists of the incumbent, churchwardens, the reader, deanery synod reps and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met eight times during the year. Given its wide responsibilities, the PCC has a separate sub-committee for finance – this is responsible to the PCC and reports back to it regularly with updates from the meetings being received by the full PCC and salient points and decisions discussed as necessary.

This report was approved by the PCC members on 17th April 2022 and signed on their behalf by:


.....
The Revd Joshua Rey, Vicar


.....
Mr Tom Kemoh, Churchwarden

HOLY TRINITY CHURCH ROEHAMPTON

IMAGES OF 2021



Requiem for a Lost Year
Where did 2020 go?

The trials, the sorrows, the joys, the humour, the unexpected events that help us all both to remember and to forget

A Concert of Song and Dance, Music and Poetry

Sunday 5th September, 5.30pm
Holy Trinity Church

Entrance £5 with refreshments

Proceeds to help light up the spire - donations gratefully received





HOLY TRINITY CHURCH ROEHAMPTON

INDEPENDENT EXAMINER'S REPORT TO THE PCC MEMBERS OF HOLY TRINITY CHURCH ROEHAMPTON (THE 'CHARITY')

I report to the charity PCC members on my examination of the accounts of the charity for the year ended 31 DECEMBER 2021.

This report is made solely to the charity's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's PCC members 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 charity and the charity's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:

Dated: 13th April 2022

Richard Holman FCA
Chartered Accountant



HOLY TRINITY CHURCH ROEHAMPTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	Note	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Income from:							
Donations and legacies	2	31,669	2,547	34,216	29,799	53,544	83,343
Charitable activities	3	2,259	-	2,259	1,621	-	1,621
Investments	4	10	-	10	30	-	30
		-----	-----	-----	-----	-----	-----
Total income		33,938	2,547	36,485	31,450	53,544	84,994
		-----	-----	-----	-----	-----	-----
Expenditure on:							
Charitable activities		35,370	14,093	49,463	28,623	49,544	78,167
		-----	-----	-----	-----	-----	-----
Total expenditure	5	35,370	14,093	49,463	28,623	49,544	78,167
		-----	-----	-----	-----	-----	-----
Net income / (expenditure) before other recognised gains and losses		(1,432)	(11,546)	(12,978)	2,827	4,000	6,827
(Loss) / Gain on investments		253	-	253	(510)	-	(510)
		-----	-----	-----	-----	-----	-----
Net movement in funds		(1,179)	(11,546)	(12,725)	2,317	4,000	6,317
Reconciliation of funds:							
Total funds brought forward		28,191	38,608	66,799	25,874	34,608	60,482
		-----	-----	-----	-----	-----	-----
Total funds carried forward		27,012	27,062	54,074	28,191	38,608	66,799
		-----	-----	-----	-----	-----	-----

The notes on pages 7 to 19 form part of these financial statements.



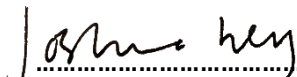
HOLY TRINITY CHURCH ROEHAMPTON

BALANCE SHEET AS AT 31 DECEMBER 2021

	<i>Note</i>	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible Assets	12	8,261		10,058	
Investments		1,045	9,306	856	10,914
Current assets					
Debtors	13	8,886		11,847	
Inventory		84			
Cash at bank and in hand		38,973		46,477	
		47,944		58,324	
Creditors: amounts falling due within one year	14	(3,175)		(2,439)	
Net current assets			44,769		55,885
Net assets			54,074		66,799
Charity Funds					
Restricted funds	15		27,062		38,608
Unrestricted funds	15		27,012		28,191
Total funds			54,074		66,799

The notes on pages 7 to 19 form part of these financial statements.

The financial statements were approved by the PCC members on 17th April 2021 and signed on their behalf, by:


.....
The Revd Joshua Rey, Vicar


.....
Mr Tom Kemoh, Churchwarden



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Holy Trinity Church Roehampton constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.



HOLY TRINITY CHURCH ROEHAMPTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Capital expenditure

Expenditure on church and office plant and equipment in excess of £500, net of recoverable VAT, is capitalized and written off over the expected useful life of the asset by the straight line method. Depreciation rates applied in 2021 were:

Church plant (boiler)	10% p.a.
Office equipment	25% p.a.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Quoted Investments

Quoted investments are shown at market value as at 31st DECEMBER 2021.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted Funds</i>	<i>Total funds</i>	<i>Total funds</i>
	2021	2021	2021	2021	<i>2020</i>
	£				£
<i>Donations, congregational giving & special collections</i>	26,498	-	2,547	29,045	<i>24,976</i>
<i>Grants</i>	5,171	-	-	5,171	<i>58,367</i>
<i>Total donations and legacies</i>	31,669	-	2,547	34,216	<i>83,343</i>
<i>Total 2020</i>	<i>29,799</i>	-	<i>53,544</i>	<i>83,343</i>	



HOLY TRINITY CHURCH ROEHAMPTON

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total Funds	<i>Total funds</i>
	2021	2021	2021	2020
	£			£
Wedding and Funeral fees	1,168	-	1,168	1,391
Letting income	900	-	900	230
Votive candles	111	-	111	-
Christmas cards	80	-	80	-
	<u>2,259</u>	<u>-</u>	<u>2,259</u>	<u>1,621</u>
<i>Total 2020</i>	<u>1,621</u>	<u>-</u>	<u>1,621</u>	

4. Investment income

	Unrestricted funds	Restricted funds	Total funds	<i>Total funds</i>
	2021	2021	2021	2020
	£			
Dividends and bank interest receivable	10	-	10	30
<i>Total 2020</i>	<u>30</u>	<u>-</u>	<u>30</u>	

5. Analysis of Expenditure by type

	Staff costs	Other costs	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Diocesan Parish Support Fund	-	10,000	10,000	6,333
Church running costs	-	21,501	21,501	43,785
Ministry costs	-	5,578	5,578	4,298
Support costs	8,397	3,746	12,143	23,537
Grants	-	240	240	214
Charitable activities	8,397	41,065	49,462	78,167
Expenditure on governance	-	-	-	-
	<u>8,397</u>	<u>41,065</u>	<u>49,462</u>	<u>78,167</u>
<i>Total 2020</i>	<u>20,600</u>	<u>57,567</u>	<u>78,167</u>	



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021	Support costs 2021	Total 2021	Total 2020
Diocesan parish share	10,000	-	-	10,000	6,333
Church running costs	21,501	-	12,143	33,644	67,322
Ministry costs	5,578	240	-	5,818	4,512
Governance costs	-	-	-	-	-
Total 2021	<u>37,079</u>	<u>240</u>	<u>12,143</u>	<u>49,462</u>	<u>78,167</u>
Total 2020	<u>54,416</u>	<u>214</u>	<u>23,537</u>	<u>78,167</u>	

7. Direct costs

	Parish Support Fund £	Church Running Expense £	Ministry costs £	Total 2021 £	Total 2020 £
Diocesan Parish Support Fund	10,000	-	-	10,000	8,933
PSF prior year adjustment	-	-	-	-	(2,600)
Utilities	-	3,890	-	3,890	2,677
Premises insurance	-	7,719	-	7,719	8,125
Church licences	-	80	-	80	277
Repairs and maintenance	-	3,207	-	3,207	3,855
Depreciation of boiler	-	1,078	-	1,078	1,078
Renewal of Lighting	-	1,156	-	1,156	26,829
Bell fund	-	430	-	430	-
Audiovisual and IT	-	821	-	821	-
Cleaning	-	-	-	-	389
Flowers	-	156	-	156	46
Gifts	-	1,569	-	1,569	229
Hospitality	-	54	-	54	147
Subscriptions and Training	-	62	-	62	65
Advertising	-	1,279	-	1,279	68
Organist, choir, music	-	-	4,000	4,000	3,550
Church supplies	-	-	373	373	676
Diocesan fees	-	-	894	894	72
Other ministry costs	-	-	311	311	-
	<u>10,000</u>	<u>21,501</u>	<u>5,578</u>	<u>37,079</u>	<u>54,416</u>
Total 2020	6,333	43,785	4,298	54,416	



HOLY TRINITY CHURCH ROEHAMPTON

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of grants

	Grants to Institutions 2021 £	Total 2021 £	<i>Total 2020 £</i>
Donations to institutions	240	240	214
<i>Total 2020</i>	<hr/> <i>214</i>	<hr/> <i>214</i>	

9. Support costs

	Church running costs £	Total 2021 £	<i>Total 2020 £</i>
Travel	223	223	84
Postage and carriage	267	267	125
Office expenses, printing and stationery	614	614	287
Other administration expenses	563	563	-
Internet and telephone costs	913	913	990
Software subscription	97	97	130
Website	202	202	148
Office equipment depreciation	719	719	719
Payroll costs	148	148	454
Administrator salary	8,267	8,267	20,000
Pension cost	130	130	600
	<hr/> 12,143	<hr/> 12,143	<i>23,537</i>
<i>Total 2020</i>	<hr/> <i>23,537</i>	<hr/> <i>23,537</i>	



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Remuneration and Benefits

During the year, no PCC members received any remuneration (2020 - £NIL).
During the year, no PCC members received any benefits in kind (2020 - £NIL).

11. Staff costs

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	8,267	20,000
Social security costs	-	-
Other pension costs	130	600
	<u>8,397</u>	<u>20,600</u>

The average number of persons employed by the charity during the year was as follows:

2021	2020
No.	No.
Nil	1

No employee received remuneration amounting to more than £60,000 in either year.

12. Fixed assets

	Unrestricted	Restricted	Total	2020
	£	£	£	£
<u>Cost</u>				
At 1 st January 2021	2,876	10,776	13,652	13,652
Additions during the year	-	-	-	-
At 31st DECEMBER 2021	<u>2,876</u>	<u>10,776</u>	<u>13,652</u>	<u>13,652</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>2020</u>
	£	£	£	£
<u>Depreciation</u>				
At 1 st January 2021	1,438	2,156	3,594	1,797
Charge for the year	719	1,078	1,797	1,797
At 31st DECEMBER 2021	<u>2,157</u>	<u>3,234</u>	<u>5,391</u>	<u>3,594</u>
	<u>Net book value</u>			
At 31st DECEMBER 2021	<u>719</u>	<u>7,542</u>	<u>8,261</u>	<u>10,058</u>
At 31st December 2020	<u>1,438</u>	<u>8,620</u>	<u>10,058</u>	<u>-</u>



HOLY TRINITY CHURCH ROEHAMPTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	570	7,847
Tax recoverable	8,316	4,000
	<u>8,886</u>	<u>11,847</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	2,075	2,439
Accruals	1,100	-
	<u>3,175</u>	<u>2,439</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Unrealised Gains £	Balance at 31 December 2021 £
Designated funds					
Fabric fund	9,925	-	-	-	9,925
General funds					
General Fund	14,856	33,938	(35,370)	253	13,677
Other General funds	3,410	-	-	-	3,410
	<u>18,266</u>	<u>33,938</u>	<u>(35,370)</u>	<u>253</u>	<u>17,087</u>
Total Unrestricted funds	<u>28,191</u>	<u>33,938</u>	<u>(35,370)</u>	<u>253</u>	<u>27,012</u>
Restricted funds					
Boiler fund (formerly Development fund)	14,163	-	(1,900)	-	12,263
Sunday School fund	448	70	-	-	518
Administration Support fund	21,051	-	(10,882)	-	10,169
McKinney Memorial fund	1,446	-	-	-	1,446
Audiovisual and IT grant	1,000	-	(876)	-	124
Vicar's Discretionary Fund	500	470	(243)	-	727
Spire lighting	-	2,007	(192)	-	1,815
	<u>38,608</u>	<u>2,547</u>	<u>(14,093)</u>	<u>-</u>	<u>27,062</u>
Total of Funds	<u>66,799</u>	<u>36,485</u>	<u>(49,463)</u>	<u>253</u>	<u>54,074</u>



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Designated funds:

The Fabric fund represents the funds held for the fabric of the church. These funds are designated for major repairs and development as and when required.

Restricted funds:

Funds for boiler maintenance and eventual replacement (Boiler fund) and administration costs (Administration Support fund) have been provided by the Roehampton Parish Trust.

The Sunday School funds are carried forward to utilise as and when required. The McKinney Memorial fund will be used to improve the church grounds. The Spire Lighting fund is expected to be applied in 2022.

Statement of funds - prior year	<i>Balance at 1 Jan 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Unrealised Gains/(Losses)</i>	<i>Balance at 31 Dec 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Designated funds					
Fabric fund	12,958	-	(3,033)	-	9,925
General funds					
General fund	9,506	31,450	(25,590)	(510)	14,856
Other general funds	3,410	-	-	-	3,410
	<u>12,916</u>	<u>31,450</u>	<u>(25,590)</u>	<u>(510)</u>	<u>18,266</u>
Total Unrestricted funds	<u>25,874</u>	<u>31,450</u>	<u>(28,623)</u>	<u>(510)</u>	<u>28,191</u>
Restricted funds					
Development fund	16,063	-	(1,900)	-	14,163
Sunday School fund	448	-	-	-	448
Staff fund	16,651	25,000	(20,600)	-	21,051
McKinney Memorial Fund	1,446	-	-	-	1,446
Lighting replacement Fund	-	26,830	(26,830)	-	-
Projector grant	-	1,000	-	-	1,000
Charity funds	-	214	(214)	-	-
Vicar's Discretionary Fund	-	500	-	-	500
Total Restricted Funds	<u>34,608</u>	<u>53,544</u>	<u>(49,544)</u>	<u>-</u>	<u>38,608</u>
Total of funds	<u>60,482</u>	<u>84,994</u>	<u>(78,167)</u>	<u>(510)</u>	<u>66,799</u>



HOLY TRINITY CHURCH ROEHAMPTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Analysis of net assets between funds - current year	2021	2021	2021
	£	£	£
Fixed assets	-	8,261	8,261
Investments	1,045	-	1,045
Current assets	29,142	18,801	47,943
Creditors due within one year	(3,175)	(-)	(3,175)
	27,012	27,062	54,074
<i>Analysis of net assets between funds - prior year</i>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<i>2020</i>	<i>2020</i>	<i>2020</i>
	£	£	£
Fixed assets	1,438	8,620	10,085
Investments	856	-	856
Current assets	27,514	30,810	58,324
Creditors due within one year	(2,439)	(-)	(2,439)
	27,369	39,430	66,799



HOLY TRINITY CHURCH ROEHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Pension commitments

The church had a defined contribution pension arrangement for its employee, whose employment ceased on 18th April 2021. The assets of the scheme are held separately from those of the church in an independently administered fund. The pension cost charge represents contributions payable by the church in respect of the period of employment in 2021 and amounted to £130 (2020 - £600). At the balance sheet date there was no amount still to be collected by the pension company (2020 - £233).

18. Related party transactions

Key management personnel, as defined by FRS 102, consist of the board of trustees. No consideration was paid to key management personnel in the year (2020 - the same).

Associated charities include:

Roehampton Parish Trust (charity no. 1165257). The Trust was originally formed on 25 July 1911 to own and manage the Parish Hall and, following the sale of the Hall in 2015, the trusts were amended by a Scheme of the Charity Commission dated 9 November 2015. It now has wide charitable objects for the benefit of the residents of the Ecclesiastical Parish of Roehampton and the neighbouring ecclesiastical parishes. The trustees are the Vicar and six members of the Parish. During the year, the church received £Nil (2020 - £56,866) from this connected charity. Of this total, £Nil (2020: £25,000) was to fund administration salaries and office costs, £Nil (2020: £26,829) paid for improvements to lighting in the church and £Nil (2020: £5,037) was applied to general Parish operating costs.