

**Trinity Church Bristol  
Trustees Report and Financial Statements  
for the year to 31<sup>st</sup> May 2021**

Charity number: 1178689

# **Trinity Church Bristol Trustees' Annual Report for the year to 31<sup>st</sup> May 2021**

## **CONTENTS**

Page

- 2. Reference and Administrative Information
- 2. Structure, Governance and Management
- 3. Objects and Activities
- 4. Achievements and Performance
- 5. Financial Review
- 5. Risk Management - Safeguarding
- 6. Statement of Responsibilities of Trustees
- 7. Independent Examiner's Report
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10. Notes to the Accounts

## **Reference and Administrative Information**

Charity name: Trinity Church Bristol  
Charity registration number: 1178689  
Registered Office and Operational Address: 1A Glen Drive, Bristol BS9 1SA

### **Trustees 2020-21**

Rev Thomas James Nash  
Carl Royston Bicknell  
John Peter Duffield  
Ronald James MacPherson

## **Structure, Governance and Management**

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 7<sup>th</sup> June 2018. Its governing document is the Constitution dated 2<sup>nd</sup> May 2018.

Trinity Church Bristol is supported by the Anglican Mission in England (AMiE), through which there are also accountability and structures for the Pastor and Trustees. The Trustees make all policy decisions. Day to day decisions are made by the Church Elders and staff but only within the boundaries defined in their individual Role Descriptions.

### **Recruitment and Appointment of Trustees**

Trustees are recruited by the other Trustees as required, with a preference to recruit from within the church family. In line with the church rules and doctrinal distinctives, trustees should be male and have a standard of life and doctrine in keeping with that of elders as set out in the New Testament.

# Objects and Activities

## Charitable Objects

1. The advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Bristol; and
2. such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the CIO from time to time.

## Public Benefit

The Trustees have read and had regard to the Charity Commission's guidance on public benefit; and consider that the following activities illustrate how the public benefit test is met.

- The Church provides many opportunities for people to find out about the Christian faith if they are interested. All the Church's services are open to the public; and the website carries full details of service times. Also on the website are open resources about the faith (such as the sermons preached in the church).
- The Church endeavours to help those who attend in the conduct of their daily lives. For example, the Church's teaching aims to strengthen their relationships (marriage, parenting, commitment to elderly or frail members); to serve others in the community (pastoral visiting, care for those in need, acts of service more generally); and to prepare them for life as good citizens and participants in the community. The Church tries to prevent people from becoming socially isolated, providing an opportunity for church members to meet each other's emotional, mental and social needs.
- A major focus of the Church is the wellbeing of the young people and students attending, enhancing their capacity to relate to people across different generations (and from different social backgrounds), and offering activities which build their character, resilience, enjoyment of the world around them, friendships with each other, and willingness to serve those around them.
- The Church strives to contribute to community cohesion, by reaching out to those who are otherwise marginalised, excluded or vulnerable, and in breaking down cultural barriers, as for example, through the links with BISC – a ministry that seeks to help International Students settle in to life in Britain.

# Achievements and Performance

During the last 12 months we have organized our ministry into 5 main areas:

## **Evangelism**

We have sought to bring the good news of Christ to Bristol in a variety of different ways throughout the pandemic. This year we held two Carols by Candlelight meetings.

We've also had a committed group of people out on the streets handing out leaflets regularly every Friday afternoon, inviting people to church, although of course this has been limited by COVID. In addition to all these other things we have also been keenly involved in the Bristol Christian Union.

## **The Sunday Gathering**

COVID severely impacted our Sunday meetings during the financial year. We sought to follow legal restrictions and moved to meeting outside during the summer of 2020. We offered hybrid Zoom and in-person meeting where this enabled the whole church family to be involved. There was minimal music.

We preached through Hebrews and John for much of the year. Our numbers varied hugely, between 20 and 40 people.

## **Student Ministry**

Focus is the name of our student ministry which meets every Tuesday evening. Up to May 2021 we held meetings, mostly on Zoom, going through John's gospel.

## **Housegroups**

The house group contains the core group within the church. During the year we began to study one of the Anglican Church's "39 Articles" every month, plus two weeks working through a book of the Bible including Revelation.

## **The Monthly Prayer Meeting**

We have held a prayer meeting every month to bring all our needs to the Lord. This is of course in addition to individual prayer and prayer in small groups, but this particular meeting is a priority for sharing news and committing everything in prayer.

We continue to rely on our church family regulars for voluntary support and giving. We are consistently grateful to God for his provision through each other.

## **Financial Review**

The accounts for the period show a small surplus of £2,408 for the year (2020 deficit of £9,270). Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

### **Reserves Policy**

The trustees have established a policy whereby the unrestricted funds should be at least three months of resources expended, which equates to around £12,000. At the balance sheet date free reserves amounted to £39,960 (2020 £37,553), therefore the charity's level of reserves is well in excess of the target figure.

## **Risk Management - Safeguarding**

With the help of The Churches Child Protection Advisory Service (CCPAS), the Trustees have adopted both a Safeguarding Policy and a Health & Safety policy. Every leader working with persons under 18 is checked by the Disclosures and Barring Service and the Church conducts a thorough recruitment process to ensure the suitability of volunteers and the safety of children and vulnerable adults. In Sunday meetings parents are asked to supervise their children and a room is provided for them to sit with the children if required, with a live feed Skype call through to the meeting in the next room.

# Trinity Church Bristol

## Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 4<sup>th</sup> March 2022 and signed on their behalf by:



.....  
Carl Bicknell, Trustee



.....  
Ronald James MacPherson, Trustee

# Independent examiner's report to the trustees of Trinity Church Bristol

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31<sup>st</sup> May 2021, which are set out on pages 8 to 13.

## **Respective responsibilities of trustees and examiner**

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

Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities Act.

## **Independent examiner's statement**

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

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

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



17<sup>th</sup> March 2022

.....  
Rupert Taylor  
Easton Business Centre,  
Felix Road  
Bristol BS5 0HE

**Trinity Church Bristol**  
**Statement of Financial Activities**  
**(incorporating Income & Expenditure Account)**  
**Year to 31st May 2021**

		<b>Year to 31/05/2021</b>	<b>Year to 31/05/2020</b>
		(all unrestricted)	(all unrestricted)
	Notes	£	£
<b>Income:</b>			
Donations	[2]	39,733	38,114
Charitable activities	[3]	14	810
		-----	-----
<b>Total Income</b>		<b>39,746</b>	<b>38,924</b>
 <b>Expenditure:</b>			
Charitable activities	[4]	37,339	48,194
		-----	-----
<b>Total Expenditure</b>		<b>37,339</b>	<b>48,194</b>
		-----	-----
<b>Net Income / (Expenditure)</b>		<b>2,408</b>	<b>(9,270)</b>
Transfers between funds	[8]	-	-
		-----	-----
<b>Net Movement in Funds</b>		<b>2,408</b>	<b>(9,270)</b>
 Total funds brought forward		37,553	46,823
		-----	-----
<b>Total funds carried forward</b>		<b>39,960</b>	<b>37,553</b>



# Trinity Church Bristol

## Balance Sheet

As at 31st May 2021

Charity registration number: 1178689

	Notes	2021 £	2020 £
<b>Fixed Assets</b>	[5]	2,036	2,714
<b>Current Assets</b>			
Debtors and prepayments	[6]	-	7,733
Cash at bank and on hand		39,843	31,063
		-----	-----
		39,843	38,796
<b>Current Liabilities</b>			
Creditors and accruals	[7]	1,918	3,957
		-----	-----
<b>Net Current Assets</b>		37,925	34,839
		-----	-----
<b>Net Assets</b>		<b>39,960</b>	<b>37,553</b>
<b>The funds of the charity:</b>			
<b>Unrestricted funds:</b>			
General funds	[8]	39,960	37,553
Designated funds	[8]	-	-
<b>Restricted funds:</b>		-	-
		-----	-----
		<b>39,960</b>	<b>37,553</b>

Approved by the trustees on 4th March 2022 and signed on their behalf by:



Carl Bicknell  
Trustee



Ronald James MacPherson  
Trustee

# Trinity Church Bristol

## Notes to the Accounts

### Year to 31st May 2021

#### [1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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) (effective 1 January 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Trinity Church Bristol meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st May 2021 is in surplus by more than the total annual expenditure. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 7).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) 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.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. There were no such costs during the year in question.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

# Trinity Church Bristol

## Notes to the Accounts (continued)

### Year to 31st May 2021

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash 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 account.

(m) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) 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.

[2] Income from donations

	2021	2020
	Total	Total
	[all unrestricted]	[all unrestricted]
	£	£
Trusts and foundations	10,000	10,000
Individual donations	24,700	22,876
Gift Aid	5,033	5,238
	<hr/>	<hr/>
	39,733	38,114

[3] Income from charitable activities

	2021	2020
	Total	Total
	[all unrestricted]	[all unrestricted]
	£	£
Contributions from participants	14	810
	<hr/>	<hr/>
	14	810

The charity received no government grants during the period in question.

# Trinity Church Bristol

## Notes to the Accounts (continued)

### Year to 31st May 2021

[4] Analysis of expenditure on charitable activities

	Total 2021	Total 2020
	£	£
<u>Direct costs:</u>		
Activity costs	3,811	11,465
Conference and networking costs	-	1,030
Marketing and publicity	259	1,438
Website	47	786
	<hr/>	<hr/>
	4,116	14,719
<u>Support costs:</u>		
Bank charges	75	83
Legal and professional fees	161	593
Insurance	159	182
Repairs and renewals	1,198	404
Salaries including pension & NI	16,791	17,562
Staff accommodation	13,885	13,200
Fee for independent examination	276	360
Subscriptions	-	187
Depreciation	678	904
	<hr/>	<hr/>
Total Support Costs	33,222	33,475
	<hr/>	<hr/>
Total Expenditure	37,339	48,194

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[5] Tangible Fixed Assets

	2021	2020
	Equipment	Equipment
<u>Cost</u>	£	£
Opening balance	4,198	2,319
Additions during the year	-	1,879
	<hr/>	<hr/>
	4,198	4,198
<u>Depreciation</u>		
Opening balance	1,484	580
Charge for the year	678	904
	<hr/>	<hr/>
	2,162	1,484
	<hr/>	<hr/>
Net Book Value:	2,036	2,714

# Trinity Church Bristol

## Notes to the Accounts (continued)

### Year to 31st May 2021

[6] <u>Debtors and prepayments</u>	2021	2020
	£	£
Gift Aid due	-	6,033
Prepayments	-	1,200
Other debtors	-	500
	<hr/>	<hr/>
	-	7,733

[7] <u>Creditors</u>	2021	2020
	£	£
Amounts due within 12 months:		
Accruals	276	360
Other creditors	1,642	3,597
	<hr/>	<hr/>
	1,918	3,957

[8] <u>Movements in funds</u>	Balance at 01/06/2019	Income	Expenditure	Transfers between funds	Balance at 31/05/2020
<u>Unrestricted Funds:</u>					
General Funds	37,553	39,746	(37,339)	-	39,960
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	37,553	39,746	(37,339)	-	39,960
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	37,553	39,746	(37,339)	-	39,960

<u>Movements in funds</u>	Balance at 01/06/2019	Income	Expenditure	Transfers between funds	Balance at 31/05/2020
<i>Previous year comparison</i>					
<u>Unrestricted Funds:</u>					
General Funds	46,823	38,924	(48,194)	-	37,553
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	46,823	38,924	(48,194)	-	37,553
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	46,823	38,924	(48,194)	-	37,553

- [9] Payments to trustees and related party transactions  
 No trustees received remuneration during the year.  
 There were no payments to trustees during the year (2020 £3,597 was paid to one trustee, being reimbursements of costs incurred in the fulfilment of the charity's objects).  
 There were no other related party transactions during the year.

[10] <u>Staff costs</u>	2021	2020
	£	£
Salaries	15,591	16,117
Employer's National Insurance	-	-
Employer pension	1,200	1,445
	<hr/>	<hr/>
	16,791	17,562

The average number of employees during the year was 1 (2020 1), and the full time equivalent 0.7 (2020 0.7).

No employee earned over £60,000 per annum during the year.

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.

<b>TITLE</b>	Trinity Church accounts 2020-21
<b>FILE NAME</b>	Trinity Church fi...ounts 2020-21.pdf
<b>DOCUMENT ID</b>	6d936fd57054668e5cd1d90a3d626e39256be85d
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	● Signed

## Document history



SENT

**03 / 21 / 2022**

11:02:52 UTC

Sent for signature to Carl Bicknell (carl.bicknell@gmail.com), Jim MacPherson (jim.macpherson77@gmail.com) and Rupert Taylor (rupert.taylor@rocketmail.com) from rupert.taylor@rocketmail.com  
IP: 82.45.16.40



VIEWED

**03 / 22 / 2022**

10:34:53 UTC

Viewed by Carl Bicknell (carl.bicknell@gmail.com)  
IP: 81.135.122.103



SIGNED

**03 / 22 / 2022**

10:35:22 UTC

Signed by Carl Bicknell (carl.bicknell@gmail.com)  
IP: 81.135.122.103



VIEWED

**03 / 22 / 2022**

20:21:32 UTC

Viewed by Jim MacPherson (jim.macpherson77@gmail.com)  
IP: 2.25.128.89



SIGNED

**03 / 24 / 2022**

22:04:38 UTC

Signed by Jim MacPherson (jim.macpherson77@gmail.com)  
IP: 51.19.73.193

<b>TITLE</b>	Trinity Church accounts 2020-21
<b>FILE NAME</b>	Trinity Church fi...ounts 2020-21.pdf
<b>DOCUMENT ID</b>	6d936fd57054668e5cd1d90a3d626e39256be85d
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	● Signed

## Document history



**03 / 25 / 2022**  
10:10:55 UTC

Viewed by Rupert Taylor (rupert.taylor@rocketmail.com)  
IP: 82.45.16.40



**03 / 25 / 2022**  
10:11:31 UTC

Signed by Rupert Taylor (rupert.taylor@rocketmail.com)  
IP: 82.45.16.40



**03 / 25 / 2022**  
10:11:31 UTC

The document has been completed.