



Trinity Life Church, Royston

Trustees' Report and Accounts

For the period-ended 31 December 2020

Charity Registration No. 1181863

**Trinity Life Church, Royston**  
**Contents**

	<b>Page</b>
Trustees' Annual Report to the Charity Commission	1-3
Pastor's report	4-5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-12
Independent Examiner's Report	13



Trinity Life Church, Royston

## Trustees' Annual Report 2020

### Reference and Administrative Details

**Charity Name** Trinity Life Church, Royston  
**Working Name** TLC Royston  
**Charity Registration Number** 1181863  
**Report for the financial period** 1st January to 31st December 2020  
**Address** 4 Market Hill, Royston  
Hertfordshire, SG8 9JL  
[www.tlcroyston.org.uk](http://www.tlcroyston.org.uk)  
[admin@tlcroyston.org.uk](mailto:admin@tlcroyston.org.uk)

**Charity Trustees** David Clark (Chairman)  
Matthew Hall (Treasurer)  
Eleanor Newland  
Tracy Durrant  
Stephen Calbraith  
Antonio Gomez (appointed 19th October 2020)

### Structure, governance and management

**Constitution** Charitable Incorporated Organisation  
**Governing Document** Constitution dated 4th February 2019  
**Related parties** The charity is affiliated to Plumblin Ministries and is a member of the Evangelical Alliance.

## **Objectives and activities**

**Objects of the charity** To advance the Christian faith in accordance with the Statement of Belief.

To relieve persons who are in conditions of need, hardship or who are aged or sick or disabled and to relieve the distress caused hereby.

**Public Benefit** The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In following this guidance, the charity engages in a range of activities either on its own or with others that vary from time to time. These activities may include but are not restricted to those set out below.

**Summary of activities** The charity runs regular church meetings including Sunday morning celebration and small home-based groups.

The charity runs Community Support projects including MakeLunch which provides holiday meals for students on free school meals.

The charity provides teaching, training and pastoral care.

The charity supports Christian workers and organisations locally and around the world.

The charity makes grants to members and friends in circumstances of need.

The activities of the charity during the period are described in the attached Pastor's report.

**Grant making policy** Grants are made to individuals and organisations in order to further the objects of the charity as determined by the leaders of the church.

**Volunteers** The charity relies heavily on volunteers to carry out its activities.

## **Achievements and performance**

**Summary** The achievements of the charity during the period are described in the attached Pastor's report.

## **Financial review**

**Reserves policy** The charity aims to keep sufficient unallocated funds in reserve in order to maintain its charitable work and meet its regular commitments for about three months regardless of levels of income, and in order to be able to undertake occasional projects involving larger than normal expenditure.

Designated funds are excluded from reserves. Details of all designated funds are set out in Note 12 to the attached accounts.

**Current reserves** £49,504 (Unrestricted current assets not designated)

## **Declaration**

**Declaration** The trustees declare that they have approved the above

**Signature**



**Full name** Matthew Warwick Hall

**Position** Chairman, Treasurer

**Date** 22/10/2021

**Signature**



**Full name** Eleanor Newland

**Position** Trustee

**Date** 22/10/2021



## Trinity Life Church, Royston

### Pastor's Report 2020

The majority of the church's effort and resources are put towards the first of the CIO's aims and objectives - the advancement of the Christian faith through worship, prayer, preaching, teaching, pastoral care and literature. It is our desire to see God's blessing and favour on all the people who live and work in the towns and villages of the Royston area and beyond.

The church meets every Sunday morning at Royston Town Hall and also in mid-week groups for fellowship, equipping, support and encouragement.

#### Overview

As most organisations would have experienced in 2020 the disruption of the COVID pandemic caused many challenges, but also opportunities to support and reach out to the community. We had to be quickly mobile and change our in-person meetings to online meetings within a few weeks. We transferred all operations to online in the Spring of 2020 and continued to offer an on-screen presence through video streaming and online conference facilities throughout the year.

Mid-week groups and gatherings were restricted and only when lockdowns were lifted did some small meetings occur, only to be stopped again for further lockdowns. No formalised mid-week meetings happened due to restrictions tightening through the year.

Our missional focus remains one of reaching out to share the good news with an emphasis on local outreach and sustainable community projects, whilst continuing our connection and relationship with a number of overseas mission partners.

We continued our local missional project this year to help disadvantaged children receive nutritional meals during school holidays. For children who are eligible on the government scheme for free school meals we provide a lunch club (Make Lunch) through all main holidays and half terms. The project has over 50 registered families from the local area.

Due to many COVID related restrictions we needed to adapt the mechanisms through which the support was delivered and moved to a model whereby we created food parcels with 2 nutritional meals for families to prepare and cook. Over the holiday periods from March 2020 we have:

- Delivered 345 meal kit boxes to our families in Royston and the surrounding villages
- Served 1714 meals to children
- Supported 128 unique children
- Served meals 2503 in total

We continued our connection with the charitable organisation CompassionUK (through our link with a Christian Community in Nicaragua). We also supported local initiatives, helping people through the pandemic situation where we were able to do so. This mainly came through the support and sacrificial work of individual members who took it on themselves to help neighbours and those in need. One member helped to initiate the Royston vs Coronavirus group that was instrumental in helping people across Royston during the pandemic.

During the year the leadership team underwent major changes as 5 members left the team, leaving a core of 4 (Matt and Cate Hall, Mark and Jackie Cotton).



## **Trinity Life Church, Royston**

### **Pastor's Report 2020**

Growth in the church remained stable and most members attended the Sunday live stream with others using catch up during the week. We ran 2 social distanced 'equipping' courses that were attended well. One on helping to eliminate hurry and burn out while looking out for personal wellbeing during the social isolation many were finding difficult. Our other course focused on bible teaching and connecting in Study of the Scriptures.

After transferring the charity from a trust to a CIO in 2019 we were in a much better position to look for and acquire a church building. In November of 2019, an opportunity arose for the CIO to buy a building in the centre of town that met our requirements. The offer was accepted, and we started the process of purchase, that was completed in July 2020. A detailed analysis of loan serviceability was undertaken and forecasts, along with risk assessments, completed before official decisions and completion was made.

Even through the pandemic the church's income has remained stable. With wise stewardship we were able to continue our move forward in planning redevelopment and update of the church building as a resource centre for the community. We started grant applications and fund planning toward the end of the year whereby we hope to have enough funds in 2021 to start phase 1 of a redevelopment plan.

Overall, there have been many challenges through 2020 that the church has overcome and careful and wise decisions have helped lay the foundation to ensure stability throughout the year. Our position into 2021 is comfortable and our expectation is to see the church grow and thrive even within the challenging times.

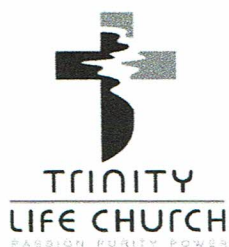
Matthew Hall



Trinity Life Church, Royston  
Statement of Financial Activities  
for the period ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total for 2020 £	Total for 2019 £
Church Collections		82,174	600	82,774	58,314
Sundry Donations		1,002	23,274	24,276	2,845
Income Tax Recovered		13,198	2,965	16,163	7,285
Grants received		-	7,325	7,325	855
<b>Total Donations and Legacies</b>		<b>96,374</b>	<b>34,164</b>	<b>130,538</b>	<b>69,299</b>
Bank interest		106	-	106	57
<b>Total Investment Income</b>		<b>106</b>	<b>-</b>	<b>106</b>	<b>57</b>
Transfer from Charitable Trust		-	-	-	94,556
<b>Other incoming resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>94,556</b>
<b>Total incoming resources</b>		<b>96,480</b>	<b>34,164</b>	<b>130,644</b>	<b>163,912</b>
Plumblin Ministries		7,513	2,084	9,597	4,915
Mission or ministry support		7,180	2,670	9,850	5,969
Other gifts		250	-	250	785
<b>Total Gifts and Grants</b>	<b>4</b>	<b>14,943</b>	<b>4,754</b>	<b>19,697</b>	<b>11,669</b>
Employment costs	5	26,898	-	26,898	12,874
Office, Hall Rent and Rates		3,209	-	3,209	4,806
Visiting speakers		905	-	905	375
Administrative expenses		5,232	2,952	8,184	3,964
Legal Expenses		2,524	3,844	6,368	-
Loan Interest		2,658	3,987	6,645	-
Other church activity costs		2,780	5,571	8,351	7,228
<b>Total Church Activities</b>		<b>44,206</b>	<b>16,354</b>	<b>60,560</b>	<b>29,247</b>
Other governance costs		600	-	600	400
<b>Total Governance Costs</b>		<b>600</b>	<b>-</b>	<b>600</b>	<b>400</b>
<b>Total Resources Used</b>		<b>59,749</b>	<b>21,108</b>	<b>80,857</b>	<b>41,316</b>
<b>Net Movement in funds</b>		<b>36,731</b>	<b>13,056</b>	<b>49,787</b>	<b>122,596</b>
Total funds brought forward		109,986	12,610	122,596	-
Transfers between funds		-	-	-	-
Total funds carried forward		146,717	25,666	172,383	122,596





**Trinity Life Church, Royston**  
**Balance Sheet**  
**as at 31 December 2020**


	Notes	Unrestricted funds £	Restricted funds £	Total as at 31/12/2020 £	Total as at 31/12/2019 £
<b>Fixed assets</b>					
Tangible Assets	7	267,213	344	267,557	3,605
<b>Current assets</b>					
Debtors & prepayments	10	525	-	525	2,008
Cash at bank & in hand		59,549	25,322	84,871	117,383
<b>Total current assets</b>		<b>60,074</b>	<b>25,322</b>	<b>85,396</b>	<b>119,391</b>
<b>Total assets</b>		<b>327,287</b>	<b>25,666</b>	<b>352,953</b>	<b>122,996</b>
<b>Current liabilities</b>					
Loans and overdrawn bank accounts		9,970	-	9,970	-
Creditors & Accruals	10	600	-	600	400
<b>Total Current Liabilities</b>		<b>10,570</b>	<b>-</b>	<b>10,570</b>	<b>400</b>
<b>Net current assets</b>		<b>49,504</b>	<b>25,322</b>	<b>74,826</b>	<b>118,991</b>
Total assets less current liabilities		316,717	25,666	342,383	122,596
Loans due after more than one year	9	170,000		170,000	-
<b>Net assets</b>		<b>146,717</b>	<b>25,666</b>	<b>172,383</b>	<b>122,596</b>
<b>Funds of the charity</b>					
Unrestricted funds		141,717	-	141,717	34,217
Designated funds (unrestricted)		5,000	-	5,000	75,769
Restricted funds		-	25,666	25,666	12,610
<b>Total funds</b>		<b>146,717</b>	<b>25,666</b>	<b>172,383</b>	<b>122,596</b>

Approved by the Trustees on:

Signed by two Trustees on behalf of all the Trustees:

Matthew Warwick Hall

Date:

22/10/2021 

Eleanor Newland

Date:

22/10/2021 



**Trinity Life Church, Royston**  
**Notes to the Accounts**  
**for the period ended 31 December 2020**

## **1 Accounting basis**

These accounts have been prepared on the basis of historic cost with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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.

On 31 July 2019 this charity received the assets and activities of another charity, Royston Area Community Church, a Charitable Trust number 803246.

After this date Royston Area Community Church Trust ceased to be active.

## **2 Accounting Policies**

Donations, legacies and similar incoming resources are included in the accounts when the charity becomes entitled to the donation, it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Tax reclaimed on donations is included in the accounts at the same time as the gift to which they relate.

Volunteers - the value of any voluntary help received is not included in the accounts.

Investment income i.e. bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Liabilities are generally recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure and the obligation can be measured with reasonable certainty.

Debtors are measured on initial recognition at settlement amount after any trade discounts. Subsequently, they are measured at the cash or other consideration expected to be received.

Governance Costs include costs of preparation and examination of statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees.

Tangible fixed assets for use by the church are capitalised if they can be used for more than one year, and cost at least £25. They are valued at cost or a reasonable value on receipt. The church does not have a policy of revaluation. Depreciation is charged to the statement of financial activity on a straight line basis over the estimated useful lives of each asset. The estimated useful lives are as follows:

Computer Equipment -	4 years
Office Equipment -	4 years
Church Equipment -	4 years

The trustees have chosen to hold the land and buildings at 4-8 Market Hill, Royston on a revaluation basis. The next revaluation is due in 2026.

### 3 Accountants Fees

Included in these accounts is £500 (2019 - £400) in fees paid for the examination of these accounts.  
Also included is £100 (2019 - £nil) for payroll services.  
Travelling costs are reimbursed if incurred.

### 4 Grant making

Purpose of gift/grant	Amounts to institutions	Amounts to individuals	2020 £	2019 £
Mission or ministry support	9,847	9,850	19,697	11,669
<b>Total gifts and grants</b>	<b>9,847</b>	<b>9,850</b>	<b>19,697</b>	<b>11,669</b>

Gifts & grants made to institutions include the following

Institution		2020 £	2019 £
Plumblin Ministries	Mission or ministry support	9,597	4,915
Open House Project	Mission or ministry support	125	1,000
Other	Mission or ministry support	125	285
<b>Total gifts and grants</b>		<b>9,847</b>	<b>6,200</b>

### 5 Employees

Number of employees	2020	2019
Charitable activities	2.0	2.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>

Staff Costs	2020 £	2019 £
Gross Salaries	25,623	12,438
Employer's NI Contribution	-	-
Employer's Pension Contribution (defined contribution scheme)	1,275	436
<b>Total</b>	<b>26,898</b>	<b>12,874</b>

There were no employees who received employee benefits for the reporting period of more than £60,000.

## 6 Related Party Transactions

The church had the following transactions with related parties

Out of pocket expenses	2020	2019
Number of Trustees reimbursed for out of pocket expenses	1	1
Total amount paid to or on behalf of Trustees, £	601	385

### Ministry support

Related Party	Legal Authority	2020 £	2019 £
Matthew Hall	Constitution	26,898	12,874
<b>Total</b>		<b>26,898</b>	<b>12,874</b>

### Gifts to related charities

Name of Charity	Relationship	2020 £	2019 £
Open House Project	Eleanor Newland is a trustee	125	1,000
<b>Total</b>		<b>125</b>	<b>1,000</b>

### Gifts from related charities

Name of Charity	Relationship	2020 £	2019 £
Royston Area Community Church Trust	Mutual Trustees	-	94,556
<b>Total</b>		<b>-</b>	<b>94,556</b>

The transfer from Royston Area Community Church was to continue the work of the charity in a new legal entity.

## 7 Tangible Fixed Assets

	Computer Equipment £	Office Equipment £	Land and Buildings £	Total £
<b>Cost</b>				
At 1 January 2020	1,282	4,382	-	5,664
Additions	410	-	265,000	265,410
Disposals	-	-	-	-
At 31 December 2020	<u>1,692</u>	<u>4,382</u>	<u>265,000</u>	<u>271,074</u>
<b>Depreciation</b>				
At 1 January 2020	247	1,812	-	2,059
Charge for the period	362	1,096	-	1,458
On disposals	-	-	-	-
At 31 December 2020	<u>609</u>	<u>2,908</u>	<u>-</u>	<u>3,517</u>
<b>Net book value</b>				
At 31 December 2020	<u>1,083</u>	<u>1,474</u>	<u>265,000</u>	<u>267,557</u>
At 31 December 2019	<u>1,035</u>	<u>2,570</u>	<u>-</u>	<u>3,605</u>

## 8 Pension Scheme

The charity operates a defined contribution scheme.

The costs for the period were £1,275 (2019 - £436).

The allocation of the liability and expense of the defined contribution pension scheme follows the treatment of the associated employees.

## 9 Bank Loans

	2020 £	2019 £
Amounts falling due within one year		
Bank Loan	<u>9,970</u>	<u>-</u>
Amounts falling due after one year		
Bank Loan	<u>170,000</u>	<u>-</u>

The bank loan is secured against the Building at 4-8 Market Hill, Royston.

## 10 Prepayments & Accruals

Amounts falling due within one year		
Prepayments & accruals	2020 £	2019 £
Prepayments	525	2,008
Tax recoverable	-	-
Total	<u>525</u>	<u>2,008</u>
Accruals and deferred income	600	400
Accruals and deferred income	<u>600</u>	<u>400</u>

## 11 Restricted Funds

Fund Name	Purpose
Building	For purchase, refurbishment or long-term hire of facilities for church use.
Body Needs	To provide financial support for members of the body of Christ who are facing particular financial difficulty or need
BP & HS Rex	Support for our mission partners
Youth Ministry	Resources for ministry with young people
Make Lunch	To provide projects to fight holiday hunger
Wang Family Ministry	Support for our mission partners

Movement on Restricted Funds in the year:

£	Opening Balance	Income in 2020	Expenditure in 2020	Transfer between funds 2020	Closing Balance
Building	4,385	18,592	(8,485)	-	14,492
Body Needs	1,800	-	-	-	1,800
BP & HS Rex	167	1,280	(1,320)	-	127
Youth Ministry	95	-	(26)	-	69
Make Lunch	6,163	10,858	(7,843)	-	9,178
Wang Family Ministry	-	750	(750)	-	-
Other	-	2,684	(2,684)	-	-
<b>Total</b>	<b>12,610</b>	<b>34,164</b>	<b>(21,108)</b>	<b>-</b>	<b>25,666</b>

## 12 Unrestricted and Designated Funds

Fund Name	Purpose
Mission (Designated)	To provide emergency support to our mission partners
Conference (Designated)	To designate funds for trip to Conference.
Building (Designated)	For purchase, refurbishment or long-term hire of facilities for church use.
General Unrestricted	To spend at the discretion of the charity trustees for any purposes of the charity.

Movement on Designated and Unrestricted Funds in the year:

£	Opening Balance	Income in 2020	Expenditure in 2020	Transfer between funds 2020	Closing Balance
Mission (Designated)	5,000	-	-	-	5,000
Conference fees	-	1,283	(920)	(363)	-
Building (Designated)	70,769	-	(5,254)	(65,515)	-
General Unrestricted	34,217	95,197	(53,575)	65,878	141,717
<b>Total</b>	<b>109,986</b>	<b>96,480</b>	<b>(59,749)</b>	<b>-</b>	<b>146,717</b>

During 2019 the Trustees approved a transfer of £40,000 from the General fund to the Building (Designated)  
During 2020 the Trustees approved a transfer of £65,515 from Building (Designated) to the General fund.

## **Trinity Life Church, Royston**

### **Independent examiners report to the trustees of**

**Trinity Life Church, Royston**

**Registered number: 1181863**

I report on the accounts for the period ended 31st December 2020, which are set out on pages 5 to 11.

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

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

*Mark Plane*

---

Name: Mark Plane

Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY

18/10/2021