



Trinity Life Church, Royston

Trustees' Report and Accounts

For the period-ended 31 December 2021

Charity Registration No. 1181863

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

## Trustees' Annual Report 2021

### 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 2021  
**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 (resigned 31/12/2021)  
Tracy Durrant  
Stephen Calbraith  
Antonio Gomez

### 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** £87,876 (Unrestricted current assets not designated)

## Declaration

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

**Signature**



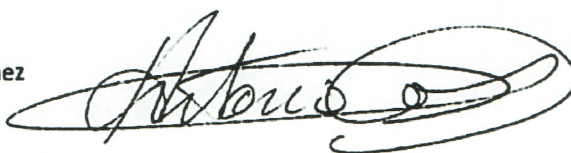
**Full name** Matthew Warwick Hall

**Position** Treasurer

**Date** 28 October 2022

**Signature**

**Full name** Antonio Gomez



**Position** Trustee

**Date** 27 Oct 2022



## Trinity Life Church, Royston

### Pastor's Report 2021

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 a whole, a positive year that saw challenges as we moved away from the lockdown and social distancing requirements. 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 with online operations through the Spring and Summer until restrictions started to ease in the Autumn. After acclimatising through 2020, most of the challenges for the year consisted of handling expectations of online services, when normal face-to-face meetings would start, and ensuring correct policy and procedure for lockdown measures were maintained.

After purchasing a building in the centre of town in July 2020 we moved forward in planning redevelopment and updating the church building as a resource centre for the community. We started grant applications and fund planning toward the end of 2020 and realised all required funds by April 2021 to start the first phase of the plan. We sent out for tender and selected an appropriate builder to commence work late Autumn 2021. The work will continue through to the Spring of 2022.

During our time out of the building (due to building work) we will be hiring the Town Hall and Old Bull Inn to run our weekly Sunday service. Mid-week groups and gatherings remained restricted through 2021; we will look to reinstate them formally during 2022.

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 around 50 registered families from the local area. Over the holiday periods from March 2021 we have:

Delivered 190 meal kit boxes to our families in Royston and the surrounding villages  
Served 1778 meals to children

We continued our connection with the charitable organisation CompassionUK, with a representative returning to TLC (after lockdown restrictions lifted) for our yearly CompassionUK day, presenting on our connected project in Nicaragua.

During the year the leadership team underwent further changes with Jackie Cotton stepping down at the end of the year and Tim Anderson (lead of the Ignite Network) joining the team. The leadership team for 2022 consists of Matt and Cate Hall, Mark Cotton, and Tim Anderson.



## **Trinity Life Church, Royston**

### **Pastor's Report 2021**

Numbers in the church saw a decline as families assessed their position coming out of the pandemic. We saw greatest movement in families with children, having a few younger families joining the church due to our children's ministry programmes, but families with older children moving to churches that have a larger youth programme. The net result was a moderate reduction in church membership to around 40 people. We ran a single membership course that saw several families join the church and look to increase the number of courses as we move back into face to face meetings.

Even though we saw a slight decline in membership, the finances remained steady as all major donors continued giving to TLC. The church was informed that one of these donors will cease to give from the middle of 2022, due to wanting to focus on their local community, which is outside the parish of Royston. A plan will be formalised by the trustees to ensure minimal impact to church operations and ability to fulfil missions objectives.

Overall, like 2020, there have been many challenges 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 as we step into new opportunities with the redevelopment of the church building and social connections resuming.

Matthew Hall



Trinity Life Church, Royston  
Statement of Financial Activities  
for the period ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total for 2021 £	Total for 2020 £
Church Collections		83,637		83,637	82,774
Sundry Donations		145	11,534	11,679	24,276
Income Tax Recovered		11,754	1,745	13,499	16,163
Grants received		-	45,931	45,931	7,325
<b>Total Donations and Legacies</b>		<b>95,536</b>	<b>59,210</b>	<b>154,746</b>	<b>130,538</b>
Bank interest		11	-	11	106
<b>Total Investment Income</b>		<b>11</b>	<b>-</b>	<b>11</b>	<b>106</b>
Transfer from Charitable Trust		-	-	-	-
<b>Other incoming resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total incoming resources</b>		<b>95,547</b>	<b>59,210</b>	<b>154,757</b>	<b>130,644</b>
Plumblin Ministries		5,265	-	5,265	9,597
Mission or ministry support		7,380	2,730	10,110	9,850
Other gifts		-	400	400	250
<b>Total Gifts and Grants</b>	<b>4</b>	<b>12,645</b>	<b>3,130</b>	<b>15,775</b>	<b>19,697</b>
Employment costs	5	27,705	-	27,705	26,898
Office, Hall Rent and Rates		1,469	535	2,004	3,209
Repairs and Maintenance		338	16,186	16,524	-
Visiting speakers		775	-	775	905
Administrative expenses		4,194	5,744	9,938	8,184
Legal Expenses		-	-	-	6,368
Loan Interest		-	7,885	7,885	6,645
Other church activity costs		2,704	4,795	7,499	8,351
<b>Total Church Activities</b>		<b>37,185</b>	<b>35,145</b>	<b>72,330</b>	<b>60,560</b>
Other governance costs		600	-	600	600
<b>Total Governance Costs</b>		<b>600</b>	<b>-</b>	<b>600</b>	<b>600</b>
<b>Total Resources Used</b>		<b>50,430</b>	<b>38,275</b>	<b>88,705</b>	<b>80,857</b>
<b>Net Movement in funds</b>		<b>45,117</b>	<b>20,935</b>	<b>66,052</b>	<b>49,787</b>
Total funds brought forward		146,997	25,385	172,382	122,596
Transfers between funds		-	-	-	-
Total funds carried forward		192,114	46,320	238,434	172,383





**Trinity Life Church, Royston**  
**Balance Sheet**  
**as at 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total as at 31/12/2021 £	Total as at 30/12/2020 £
<b>Fixed assets</b>					
Tangible Assets	7	265,977	333	266,310	267,557
		265,977	333	266,310	267,557
<b>Current assets</b>					
Debtors & prepayments	10	694	-	694	525
Cash at bank & in hand		98,882	45,987	144,869	84,871
<b>Total current assets</b>		<b>99,576</b>	<b>45,987</b>	<b>145,563</b>	<b>85,396</b>
<b>Total assets</b>		<b>365,553</b>	<b>46,320</b>	<b>411,873</b>	<b>352,953</b>
<b>Current liabilities</b>					
Loans and overdrawn bank accounts		9,737	-	9,737	9,970
Creditors & Accruals	10	1,530	-	1,530	600
<b>Total Current Liabilities</b>		<b>11,267</b>	<b>-</b>	<b>11,267</b>	<b>10,570</b>
<b>Net current assets</b>		<b>88,309</b>	<b>45,987</b>	<b>134,296</b>	<b>74,826</b>
Total assets less current liabilities		354,286	46,320	400,606	342,383
Loans due after more than one year	9	162,172	-	162,172	170,000
<b>Net assets</b>		<b>192,114</b>	<b>46,320</b>	<b>238,434</b>	<b>172,383</b>
<b>Funds of the charity</b>					
Unrestricted funds		187,114	-	187,114	141,717
Designated funds (unrestricted)		5,000	-	5,000	5,000
Restricted funds		-	46,320	46,320	25,666
<b>Total funds</b>		<b>192,114</b>	<b>46,320</b>	<b>238,434</b>	<b>172,383</b>

Approved by the Trustees on:

Signed by, on behalf of all the Trustees:

Matthew Warwick Hall  
 Date:

Date:



**Trinity Life Church, Royston**  
**Notes to the Accounts**  
**for the period ended 31 December 2021**

## **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.

## **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 (2020 - £500) in fees paid for the examination of these accounts.  
Also included is £100 (2020 - £100) for payroll services.  
Travelling costs are reimbursed if incurred.

### 4 Grant making

Purpose of gift/grant	Amounts to institutions	Amounts to individuals	2021 £	2020 £
Mission or ministry support	5,265	10,510	15,775	19,697
<b>Total gifts and grants</b>	<b>5,265</b>	<b>10,510</b>	<b>15,775</b>	<b>19,697</b>

Gifts & grants made to institutions include the following

Institution		2021 £	2020 £
Plumblin Ministries	Mission or ministry support	5,265	9,597
Open House Project	Mission or ministry support	-	125
Other	Mission or ministry support	-	125
<b>Total gifts and grants</b>		<b>5,265</b>	<b>9,847</b>

### 5 Employees

Number of employees	2021	2020
Charitable activities	2.0	2.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>

Staff Costs	2021 £	2020 £
Gross Salaries	26,385	25,623
Employer's NI Contribution	-	-
Employer's Pension Contribution (defined contribution scheme)	1,320	1,275
<b>Total</b>	<b>27,705</b>	<b>26,898</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	2021	2020
Number of Trustees reimbursed for out of pocket expenses	1	1
Total amount paid to or on behalf of Trustees, £	589	601

Ministry support

Related Party	Legal Authority	2021 £	2020 £
Matthew Hall	Constitution	27,705	26,898
<b>Total</b>		<b>27,705</b>	<b>26,898</b>

Gifts to related charities

Name of Charity	Relationship	2021 £	2020 £
Plumblin Ministries	Matthew Hall is a trustee	5,265	9,597
<b>Total</b>		<b>5,265</b>	<b>9,722</b>

## 7 Tangible Fixed Assets

	Church Equipment £	Office Equipment £	Land and Buildings £	Total £
<b>Cost</b>				
At 1 January 2021	1,503	4,571	265,000	271,074
Additions	298	-	-	298
Disposals	-	-	-	-
At 31 December 2021	<u>1,801</u>	<u>4,571</u>	<u>265,000</u>	<u>271,372</u>
<b>Depreciation</b>				
At 1 January 2021	484	3,033	-	3,517
Charge for the period	402	1,143	-	1,545
On disposals	-	-	-	-
At 31 December 2021	<u>886</u>	<u>4,176</u>	<u>-</u>	<u>5,062</u>
<b>Net book value</b>				
At 31 December 2021	<u>915</u>	<u>395</u>	<u>265,000</u>	<u>266,310</u>
At 31 December 2020	<u>1,019</u>	<u>1,538</u>	<u>265,000</u>	<u>267,557</u>

## 8 Pension Scheme

The charity operates a defined contribution scheme.

The costs for the period were £1,320 (2020 - £1,275).

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

## 9 Bank Loans

Amounts falling due within one year	2021 £	2020 £
Bank Loan	<u>9,736</u>	<u>9,970</u>
Amounts falling due after one year		
Bank Loan	<u>162,173</u>	<u>170,000</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	2021 £	2020 £
Prepayments	480	475
Tax recoverable	<u>214</u>	<u>50</u>
Total	<u>694</u>	<u>525</u>
Accruals and deferred income	<u>1,530</u>	<u>600</u>
Accruals and deferred income	<u>1,530</u>	<u>600</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 2021	Expenditure in 2021	Transfer between funds 2021	Closing Balance
Building	14,211	44,915	(24,479)	-	34,647
Body Needs	1,800	-	-	-	1,800
BP & HS Rex	127	1,780	(1,780)	-	127
Youth Ministry	69	-	(26)	-	43
Make Lunch	9,178	11,165	(10,640)	-	9,703
Wang Family Ministry	-	750	(750)	-	-
Other	-	600	(600)	-	-
<b>Total</b>	<b>25,385</b>	<b>59,210</b>	<b>(38,275)</b>	<b>-</b>	<b>46,320</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 2021	Expenditure in 2021	Transfer between funds 2021	Closing Balance
Mission (Designated)	5,000	-	-	-	5,000
Conference fees	-	-	-	-	-
Building (Designated)	-	-	-	-	-
General Unrestricted	141,997	95,547	(50,430)	-	187,114
<b>Total</b>	<b>146,997</b>	<b>95,547</b>	<b>(50,430)</b>	<b>-</b>	<b>192,114</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 2021, 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*

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Name: Mark Plane

Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY

25/05/2022