



Trinity Life Church, Royston

Trustees' Report and Accounts

For the period-ended 31 December 2022

Charity Registration No. 1181863

Trinity Life Church, Royston
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Trinity Life Church, Royston

Trustees' Annual Report 2022

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 2022
Address 4 Market Hill, Royston
Hertfordshire, SG8 9JL
www.tlcroyston.org.uk
admin@tlcroyston.org.uk

Charity Trustees David Clark (Chairman)
Matthew Hall (Treasurer)
Tracy Durrant (resigned 09/02/2022)
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 £62,542 (Unrestricted current assets not designated)

Declaration

Declaration The trustees declare that they have approved the above

Signature

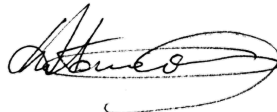


Full name Matthew Warwick Hall

Position Treasurer

Date 26/10/2023

Signature



Full name Antonio Gomez

Position Trustee

Date 26/10/2023



Trinity Life Church, Royston

Pastor's Report 2022

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 regularly for fellowship, equipping, support and encouragement.

Overview

A positive year that saw the church grow into the newly refurbished premises and continue to reach out to the community with existing and new projects. 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.

After purchasing the Old School House in the town centre in July 2020 and selecting an appropriate builder, we commenced work on redevelopment in late Autumn 2021. The work continued through the Spring and we eventually started meeting regularly in the building from June 2022. During our time out of the building we hired familiar venues of the Town Hall and Old Bull Inn to run our regular services.

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 in 2022 we have:

Opened for 23 Make Lunch sessions and served 652 meals.

In addition to our sessions, we hosted a summer pool party for our families, organised two community events; Dougie Dug Dug and The Light Party, and arranged for 9 children to go on a CPS Falcon Holiday.

We had 45 registered families and 48 registered volunteers.

2 encouraging new community projects were launched in Dads United, a monthly group specifically for dads to mingle and communicate with other dads and have time with their children in an interactive and Christian environment. We also started a mentoring project called Pathways to Learning, for children that had fallen behind in school work due to varying reasons but highlighted most by post-pandemic struggles in schooling.

We continued our connection with the charitable organisation CompassionUK and our connected project in Nicaragua. We also maintained good relationship with our overseas mission partners.

During the year the leadership team underwent further changes with Mark Cotton stepping down at the end of the year. The leadership team for 2023 consists of Matt and Cate Hall, and Tim Anderson. A small developmental group was formed toward the end of the year to help nurture new leadership.



Trinity Life Church, Royston

Pastor's Report 2022

After a year of declining numbers in 2021 due to post-pandemic reasons, the church stabilised in number seeing small growth toward the end of the year with a few new families arriving. The net result was a consistent church membership of around 40 people.

Finances remained steady; however, we are monitoring the impact running the church building will have on the budget, understanding the balance required as the building proposal for revenue through hire will take a few years to establish. We continue to forecast and plan for the future and took steps during the year (resulting from a plan formalised by the trustees in the first part of 2022) to reduce the impact to church operations through a reduction in costs.

Considered and wise decision making will continue to help firm the foundations, ensuring sustained stability and growth throughout the year. Overall, our position in 2022 was encouraging and our expectation is to see the church grow and thrive as we step into new opportunities offered through having the church building and our community influence and trusted social connections resuming.

Matthew Hall



Trinity Life Church, Royston
Statement of Financial Activities
for the period ended 31 December 2022

| | Note | Unrestricted funds £ | Restricted funds £ | Total for 2022 £ | Total for 2021 £ |
|-------------------------------------|----------|-------------------------|-----------------------|---------------------|---------------------|
| Church Collections | | 54,534 | | 54,534 | 83,637 |
| Sundry Donations | | 5,336 | 15,312 | 20,648 | 11,679 |
| Income Tax Recovered | | 8,086 | 2,686 | 10,772 | 13,499 |
| Grants received | | - | 61,220 | 61,220 | 45,931 |
| Total Donations and Legacies | | 67,956 | 79,218 | 147,174 | 154,746 |
| Bank interest | | 72 | - | 72 | 11 |
| Total Investment Income | | 72 | - | 72 | 11 |
| Total incoming resources | | 68,028 | 79,218 | 147,246 | 154,757 |
| Plumblin Ministries | | 4,200 | - | 4,200 | 5,265 |
| Mission or ministry support | | 6,830 | 2,705 | 9,535 | 10,110 |
| Other gifts | | - | 2,145 | 2,145 | 400 |
| Total Gifts and Grants | 4 | 11,030 | 4,850 | 15,880 | 15,775 |
| Employment costs | 5 | 24,640 | - | 24,640 | 27,705 |
| Office, Hall Rent and Rates | | 2,517 | 572 | 3,089 | 2,004 |
| Repairs and Maintenance | | 4,309 | 121,880 | 126,189 | 16,524 |
| Visiting speakers | | 1,125 | - | 1,125 | 775 |
| Administrative expenses | | 2,674 | 7,056 | 9,730 | 9,938 |
| Loan Interest | | 6,404 | - | 6,404 | 7,885 |
| Other church activity costs | | 4,121 | 8,352 | 12,473 | 7,499 |
| Total Church Activities | | 45,790 | 137,860 | 183,650 | 72,330 |
| Other governance costs | | 600 | - | 600 | 600 |
| Total Governance Costs | | 600 | - | 600 | 600 |
| Total Resources Used | | 57,420 | 142,710 | 200,130 | 88,705 |
| Net Movement in funds | | 10,608 | (63,492) | (52,884) | 66,052 |
| Total funds brought forward | | 192,114 | 46,320 | 238,434 | 172,382 |
| Transfers between funds | | (25,713) | 25,713 | - | - |
| Total funds carried forward | | 177,009 | 8,541 | 185,550 | 238,434 |



Trinity Life Church, Royston
Balance Sheet
as at 31 December 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Total as at 31/12/2022 £ | Total as at 30/12/2021 £ |
|---------------------------------------|-------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| Fixed assets | | | | | |
| Tangible Assets | 7 | 266,603 | 3,534 | 270,137 | 266,310 |
| Current assets | | | | | |
| Debtors & prepayments | 10 | 566 | 79 | 645 | 694 |
| Cash at bank & in hand | | 72,998 | 4,928 | 77,926 | 144,869 |
| Total current assets | | 73,564 | 5,007 | 78,571 | 145,563 |
| Total assets | | 340,167 | 8,541 | 348,708 | 411,873 |
| Current liabilities | | | | | |
| Loans and overdrawn bank accounts | | 10,230 | - | 10,230 | 9,737 |
| Creditors & Accruals | 10 | 792 | - | 792 | 1,530 |
| Total Current Liabilities | | 11,022 | - | 11,022 | 11,267 |
| Net current assets | | 62,542 | 5,007 | 67,549 | 134,296 |
| Total assets less current liabilities | | 329,145 | 8,541 | 337,686 | 400,606 |
| Loans due after more than one year | 9 | 152,136 | - | 152,136 | 162,172 |
| Net assets | | 177,009 | 8,541 | 185,550 | 238,434 |
| Funds of the charity | | | | | |
| Unrestricted funds | | 172,009 | - | 172,009 | 187,114 |
| Designated funds (unrestricted) | | 5,000 | - | 5,000 | 5,000 |
| Restricted funds | | - | 8,541 | 8,541 | 46,320 |
| Total funds | | 177,009 | 8,541 | 185,550 | 238,434 |

Approved by the Trustees on:

Signed by, on behalf of all the Trustees:

Matthew Warwick Hall

Date:

Date: 26/10/2023



Trinity Life Church, Royston
Notes to the Accounts
for the period ended 31 December 2022

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 (2021 - £500) in fees paid for the examination of these accounts.
Also included is £100 (2021 - £100) for payroll services.
Travelling costs are reimbursed if incurred.

4 Grant making

| Purpose of gift/grant | Amounts to institutions | Amounts to individuals | 2022 £ | 2021 £ |
|-------------------------------|-------------------------|------------------------|---------------|---------------|
| Mission or ministry support | 4,200 | 11,680 | 15,880 | 15,775 |
| Total gifts and grants | 4,200 | 11,680 | 15,880 | 15,775 |

Gifts & grants made to institutions include the following

| Institution | | 2022 £ | 2021 £ |
|-------------------------------|-----------------------------|--------------|--------------|
| Plumblin Ministries | Mission or ministry support | 4,200 | 5,265 |
| Total gifts and grants | | 4,200 | 5,265 |

5 Employees

| | | |
|-----------------------|------------|------------|
| Number of employees | 2022 | 2021 |
| Charitable activities | 2.0 | 2.0 |
| Total | 2.0 | 2.0 |

| | | |
|---|---------------|---------------|
| Staff Costs | 2022 £ | 2021 £ |
| Gross Salaries | 23,470 | 26,385 |
| Employer's NI Contribution | - | - |
| Employer's Pension Contribution (defined contribution scheme) | 1,170 | 1,320 |
| Total | 24,640 | 27,705 |

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 | 2022 | 2021 |
| Number of Trustees reimbursed for out of pocket expenses | 1 | 1 |
| Total amount paid to or on behalf of Trustees, £ | 925 | 589 |

Ministry support

| Related Party | Legal Authority | 2022 £ | 2021 £ |
|---------------|-----------------|---------------|---------------|
| Matthew Hall | Constitution | 24,640 | 27,705 |
| Total | | 24,640 | 27,705 |

Gifts to related charities

| Name of Charity | Relationship | 2022 £ | 2021 £ |
|---------------------|---------------------------|--------------|--------------|
| Plumblin Ministries | Matthew Hall is a trustee | 4,200 | 5,265 |
| Total | | 4,200 | 5,265 |

7 Tangible Fixed Assets

| | Church Equipment £ | Office Equipment £ | Land and Buildings £ | Total £ |
|-----------------------|--------------------------|--------------------------|----------------------------|----------------|
| Cost | | | | |
| At 1 January 2022 | 1,800 | 4,571 | 265,000 | 271,371 |
| Additions | 4,474 | 643 | - | 5,117 |
| Disposals | (104) | - | - | (104) |
| At 31 December 2022 | <u>6,170</u> | <u>5,214</u> | <u>265,000</u> | <u>276,384</u> |
| Depreciation | | | | |
| At 1 January 2022 | 886 | 4,175 | - | 5,061 |
| Charge for the period | 830 | 449 | - | 1,279 |
| On disposals | (93) | - | - | (93) |
| At 31 December 2022 | <u>1,623</u> | <u>4,624</u> | <u>-</u> | <u>6,247</u> |
| Net book value | | | | |
| At 31 December 2022 | <u>4,547</u> | <u>590</u> | <u>265,000</u> | <u>270,137</u> |
| At 31 December 2021 | <u>914</u> | <u>396</u> | <u>265,000</u> | <u>266,310</u> |

8 Pension Scheme

The charity operates a defined contribution scheme.

The costs for the period were £1,170 (2021 - £1,320).

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 | 2022 £ | 2021 £ |
|-------------------------------------|----------------|----------------|
| Bank Loan | <u>10,230</u> | <u>9,736</u> |
| Amounts falling due after one year | | |
| Bank Loan | <u>152,136</u> | <u>162,173</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 | 2022 £ | 2021 £ |
| Prepayments | 645 | 480 |
| Tax recoverable | - | 214 |
| Total | <u>645</u> | <u>694</u> |
| Accruals and deferred income | 792 | 1,530 |
| Accruals and deferred income | <u>792</u> | <u>1,530</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 |
| Make Lunch Hardware | Hardware to support the Make Lunch project |
| Wang Family Ministry | Support for our mission partners |

Movement on Restricted Funds in the year:

| £ | Opening Balance | Income in 2022 | Expenditure in 2022 | Transfer between funds 2022 | Closing Balance |
|----------------------|-----------------|----------------|---------------------|-----------------------------|-----------------|
| Building | 34,647 | 60,538 | (121,950) | 25,000 | (1,765) |
| Body Needs | 1,800 | 1,000 | (1,000) | - | 1,800 |
| BP & HS Rex | 127 | 1,280 | (1,280) | - | 127 |
| Youth Ministry | 43 | | (37) | - | 6 |
| Make Lunch | 9,703 | 13,855 | (14,848) | (5,000) | 3,710 |
| Make Lunch Hardware | - | | (337) | 5,000 | 4,663 |
| Wang Family Ministry | - | 750 | (750) | - | - |
| Other | - | 1,795 | (2,508) | 713 | - |
| Total | 46,320 | 79,218 | (142,710) | 25,713 | 8,541 |

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 2022 | Expenditure in 2022 | Transfer between funds 2022 | Closing Balance |
|-----------------------|-----------------|----------------|---------------------|-----------------------------|-----------------|
| Mission (Designated) | 5,000 | - | - | - | 5,000 |
| Conference fees | - | - | - | - | - |
| Building (Designated) | - | - | - | - | - |
| General Unrestricted | 187,114 | 68,028 | (57,420) | (25,713) | 172,009 |
| Total | 192,114 | 68,028 | (57,420) | (25,713) | 177,009 |

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 2022, 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

07/07/2023