



Trinity Life Church, Royston

Trustees' Report and Accounts

For the period-ended 31 December 2024

Charity Registration No. 1181863

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

	<b>Page</b>
Trustees' Annual Report to the Charity Commission	1-3
Report of Activities	4
Statement of Financial Activities	5
Balance sheet	6
Notes to the accounts	7-11
Independent Examiner's Report	12



Trinity Life Church, Royston

## Trustees' Annual Report 2024

### 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 2024  
**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 (resigned March 2025)  
Antonio Gomez  
Paul Brown (appointed November 2024)

### 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 Ground Level Ministry Team 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 report of activities.

**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 report of activities.

## **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.

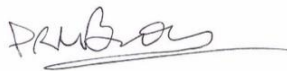
Designated funds are excluded from reserves. Details of all designated funds are set out in Note 12 to the attached accounts.

**Current reserves** £102,257 (Unrestricted current assets not designated)

## **Declaration**

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

**Signature**

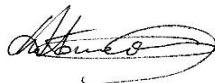


**Full name** Paul Brown

**Position** Treasurer

**Date** 25/09/2025

**Signature**



**Full name** Antonio Gomez

**Position** Trustee

**Date** 25/09/2025



## Trinity Life Church, Royston

### Report of Activities 2024

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

The church continued to function throughout the year, working towards its stated aims and objectives. Sunday gatherings and small mid-week Life Groups continued as before.

In April 2024 Peter Chapman was appointed as Pastor of TLC. He worked with a small leadership team to move the church forward, relaunching the vision of the church in June. An Alpha Course was started as an introduction to the Christian faith and a potential way of drawing people into the church.

The church had been part of Plumblin Ministries for many years. In August 2024, the Plumblin Ministries charity was closed and responsibility for the oversight of the church was passed on to Ground Level, another registered charity.

Responsibility for the Make Lunch project was passed over to Royston Evangelical Church towards the end of the year. Dads United was closed due to lack of volunteer helpers. The Pathways to Learning project continued to operate, providing after-school tuition to disadvantaged students.

#### Finances

The charity continues on a sound financial basis. Church collections was down slightly compared to the previous year, but income from hire of the venue, The Old Schoolhouse, increased significantly.

Paul Brown  
Finance Officer and Trustee



Trinity Life Church, Royston  
Statement of Financial Activities  
for the period ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total for 2024 £	Total for 2023 £
Church Collections		43,165	-	43,165	47,215
Sundry Donations		14,372	72,445	86,817	11,689
Income Tax Recovered		9,975	1,109	11,084	9,828
Venue Hire Income		21,603	-	21,603	5,347
Grants received		534	14,257	14,791	22,461
<b>Total Donations and Legacies</b>		<b>89,649</b>	<b>87,811</b>	<b>177,460</b>	<b>96,540</b>
Bank interest		1,416	366	1,782	626
<b>Total Investment Income</b>		<b>1,416</b>	<b>366</b>	<b>1,782</b>	<b>626</b>
Gains on the revaluation of Fixed Assets		55,000	-	55,000	-
<b>Total incoming resources</b>		<b>146,065</b>	<b>88,177</b>	<b>234,242</b>	<b>97,166</b>
Plumblin Ministries/Ground Level		3,740	-	3,740	4,200
Mission or ministry support		9,987	15,976	25,963	8,545
Other gifts		-	1,843	1,843	3,123
<b>Total Gifts and Grants</b>	<b>4</b>	<b>13,727</b>	<b>17,819</b>	<b>31,546</b>	<b>15,868</b>
Employment costs	5	12,636	-	12,636	13,456
Office, Hall Rent and Rates		-	-	-	4,186
Repairs and Maintenance		1,009	3,243	4,252	7,249
Visiting speakers		1,000	150	1,150	950
Administrative expenses		6,144	12,141	18,285	13,269
Legal Expenses		-	-	-	-
Loan Interest		4,811	-	4,811	5,628
Other church activity costs		12,008	6,881	18,889	17,956
<b>Total Church Activities</b>		<b>37,608</b>	<b>22,415</b>	<b>60,023</b>	<b>62,694</b>
Other governance costs		650	-	650	630
<b>Total Resources Used</b>		<b>51,985</b>	<b>40,234</b>	<b>92,219</b>	<b>79,192</b>
<b>Net Movement in funds</b>		<b>94,080</b>	<b>47,943</b>	<b>142,023</b>	<b>17,974</b>
Total funds brought forward		189,000	14,524	203,524	185,550
Transfers between funds		-	-	-	-
Total funds carried forward		283,080	62,467	345,547	203,524



**Trinity Life Church, Royston**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total as at 31/12/2024 £	Total as at 31/12/2023 £
<b>Fixed assets</b>					
Tangible Assets	7	321,449	2,425	323,874	270,327
<b>Current assets</b>					
Income tax recoverable	10	1,507	534	2,041	2,453
Debtors & prepayments	10	916	-	916	1,092
Cash at bank & in hand		102,257	60,353	162,610	82,908
<b>Total current assets</b>		<b>104,680</b>	<b>60,887</b>	<b>165,567</b>	<b>86,453</b>
<b>Total assets</b>		<b>426,129</b>	<b>63,312</b>	<b>489,441</b>	<b>356,780</b>
<b>Current liabilities</b>					
Loans and overdrawn bank accounts		10,593	-	10,593	10,593
Creditors & Accruals	10	2,138	845	2,983	1,209
<b>Total Current Liabilities</b>		<b>12,731</b>	<b>845</b>	<b>13,576</b>	<b>11,802</b>
<b>Net current assets</b>		<b>91,949</b>	<b>60,042</b>	<b>151,991</b>	<b>74,651</b>
Total assets less current liabilities		413,398	62,467	475,865	344,978
Loans due after more than one year	9	130,318	-	130,318	141,454
<b>Net assets</b>		<b>283,080</b>	<b>62,467</b>	<b>345,547</b>	<b>203,524</b>
<b>Funds of the charity</b>					
Unrestricted funds		223,080	-	223,080	184,189
Designated funds (unrestricted)		5,000	-	5,000	4,811
Revaluation Reserve		55,000	-	55,000	-
Restricted funds		-	62,467	62,467	14,524
<b>Total funds</b>		<b>283,080</b>	<b>62,467</b>	<b>345,547</b>	<b>203,524</b>

Approved by the Trustees on:

Signed by, on behalf of all the Trustees:

Paul Brown

Date:

25/09/2025





**Trinity Life Church, Royston**  
**Notes to the Accounts**  
**for the period ended 31 December 2024**

## **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 2030.

### 3 Accountants Fees

Included in these accounts is £540 (2023 - £520) in fees paid for the examination of these accounts.  
Also included is £110 (2023 - £110) for payroll services.  
Travelling costs are reimbursed if incurred.

### 4 Grant making

Purpose of gift/grant	Amounts to institutions	Amounts to individuals	2024 £	2023 £
Mission or ministry support	3,740	27,806	31,546	15,868
<b>Total gifts and grants</b>	<b>3,740</b>	<b>27,806</b>	<b>31,546</b>	<b>15,868</b>

Gifts & grants made to institutions include the following

Institution		2024 £	2023 £
Plumblin Ministries	Mission or ministry support	2,800	4,200
Ground Level	Mission or ministry support	940	-
<b>Total gifts and grants</b>		<b>3,740</b>	<b>4,200</b>

### 5 Employees

Number of employees	2024	2023
Charitable activities	1.0	2.0
<b>Total</b>	<b>1.0</b>	<b>2.0</b>

Staff Costs	2024 £	2023 £
Gross Salaries	12,150	12,822
Employer's NI Contribution	-	-
Employer's Pension Contribution (defined contribution scheme)	486	634
<b>Total</b>	<b>12,636</b>	<b>13,456</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	2024	2023
Number of Trustees reimbursed for out of pocket expenses	1	1
Total amount paid to or on behalf of Trustees, £	925	589

Related Party	Legal Authority	2024 £	2023 £
Matthew Hall	Constitution	-	13,456
Paul Brown	Constitution	3,352	-
<b>Total</b>		<b>3,352</b>	<b>13,456</b>

Gifts to related charities

Name of Charity	Relationship	2024 £	2023 £
Plumblin Ministries	Matthew Hall is a trustee	2,800	4,200
<b>Total</b>		<b>2,800</b>	<b>4,200</b>

## 7 Tangible Fixed Assets

	Church Equipment £	PA Equipment £	Land and Buildings £	Total £
<b>Cost</b>				
At 1 January 2024	8,059	5,024	265,000	278,083
Additions	120	363	-	483
Disposals	-	-	-	-
Revaluation	-	-	55,000	-
At 31 December 2024	<u>8,179</u>	<u>5,387</u>	<u>320,000</u>	<u>333,566</u>
<b>Depreciation</b>				
At 1 January 2024	3,160	4,596	-	7,756
Charge for the period	1,753	183	-	1,936
On disposals	-	-	-	-
At 31 December 2024	<u>4,913</u>	<u>4,779</u>	<u>-</u>	<u>9,692</u>
<b>Net book value</b>				
At 31 December 2024	<u>3,266</u>	<u>608</u>	<u>320,000</u>	<u>323,874</u>
At 31 December 2023	<u>4,899</u>	<u>428</u>	<u>265,000</u>	<u>270,327</u>

A valuation of The Old Schoolhouse, 4 Market Hill, Royston was carried out on 15/7/25 by Steven Foreman MRICS.

The basis of the valuation was to comply with Section 119 of the Charities Act and establish Market Value.

The historical cost of the building is £265,000, no depreciation has been charged.

## 8 Pension Scheme

The charity operates a defined contribution scheme.

The costs for the period were £486 (2023 - £634).

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	2024 £	2023 £
Bank Loan	<u>10,593</u>	<u>10,593</u>
Amounts falling due after one year		
Bank Loan	<u>130,317</u>	<u>141,454</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	2024 £	2023 £
Prepayments & other debtors	916	1,092
Tax recoverable	<u>2,041</u>	<u>2,453</u>
Total	<u>2,957</u>	<u>3,545</u>
Accruals and deferred income	<u>2,983</u>	<u>1,209</u>
Accruals and deferred income	<u>2,983</u>	<u>1,209</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
Pathways to Learning	Providing free-of-charge tutoring sessions to school children

Movement on Restricted Funds in the year:

£	Opening Balance	Income in 2024	Expenditure in 2024	Transfer between funds 2024	Closing Balance
Building	(4,272)	55,366	(3,317)		47,777
Body Needs	1,159	50	(457)		752
BP & HS Rex	127	3,655	(3,564)		218
Youth Ministry	6	-	-		6
Make Lunch	14,287	12,765	(16,600)		10,452
Wang Family Ministry	-	5,750	(5,750)		-
Pathways to Learning	3,217	3,902	(3,883)		3,236
Other	-	6,689	(6,663)		26
<b>Total</b>	<b>14,524</b>	<b>88,177</b>	<b>(40,234)</b>	<b>-</b>	<b>62,467</b>

## 12 Unrestricted and Designated Funds

Fund Name	Purpose
Mission (Designated)	To provide emergency support to our mission partners
Dads United (Designated)	To designate funds for activities with Dads.
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 2024	Expenditure in 2024	Transfer between funds 2024	Closing Balance
Mission (Designated)	5,000	-	-	-	5,000
Dads United (Designated)	(189)	601	(471)	59	-
General Unrestricted	184,189	90,464	(51,514)	(59)	223,080
Revaluation Reserve	-	55,000	-	-	55,000
<b>Total</b>	<b>189,000</b>	<b>146,065</b>	<b>(51,985)</b>	<b>-</b>	<b>283,080</b>

## **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 2024, 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: 2nd Floor, Apex House

30-34 Upper George Street

Luton, LU1 2RD

Date: 25/09/2025