

Trinity Church Chester

Report and Accounts

Year ended 31 December 2023



TRINITY CHURCH CHESTER
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

ADDRESS FOR CORRESPONDENCE	10 Lime Wood Close Chester CH2 2HD	
GOVERNING DOCUMENT	Constitution dated 20 November 2020	
CHARITY REGISTRATION NUMBER	1192452	Appointed
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Lourens du Plessis Jonty Rhodes Deiniol Williams Phil Andrews	25 July 2023
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB	

INDEX

Page 1	Legal & Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Page 8	Notes to the Accounts

TRINITY CHURCH CHESTER
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in submitting the Report and Accounts for the year to 31 December 2023.

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

a) to advance the Christian religion in accordance with the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church (BCO) applicable to the congregation in Chester and in other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes consistent with the BCO which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust.

b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

1. Events:

(a) a weekly Sunday service continued to be held, in which Communion was practiced once per month. A parent-supervised creche room continues to be available for parents with young children during the service and a video relay of the service was connected to the room during the last year. Average attendance at the Sunday service was 35-45 across the year.

(b) a weekly prayer meeting continued to run, usually held in the home of a member of the church congregation on a Wednesday night, with the option of joining remotely via an online meeting.

(c) A Christmas carol service was held in December.

(d) Women's Bible studies and book groups were held informally throughout the year, hosted and led by a church member.

All of the above events were open to all. Information was publicised online via the website and social media as well as print material and word of mouth. The trustees are grateful for the use of the Welsh Presbyterian Church on St John Street and would like to find a suitable permanent venue at some point in the future.

2. A full-time minister continued in post. This enabled the above events to be organised and maintained, as well as planning to begin for further activities in 2024 and beyond.

3. Further fund raising to enable the continuation and growth of the church.

4. Alleviation of hardship within the church and the City of Chester through voluntary acts of service by members of the congregation towards those in need.

The charity has achieved the following aims:

1. The opportunity to become more familiar with the teachings of the Christian faith, including those people in and around Chester who have not been to church before. This has taken place through regular activities which are open to all.

Typical attendance numbers on Sunday mornings are currently around 45, and up to 18 on Wednesday evenings.

2. Care and relief of suffering of those within the church itself and amongst the wider Chester community, through regular acts of service from members of the congregation towards those in need.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

In this financial period, receipts were £46,555 (2022 £60,417), and payments £54,787 (2022 £49,913). As a result the cash held by the charity decreased by £8,231 (2022 increase £10,505), to £47,087 (2021: £55,318), of which the full amount is unrestricted and can be used for any charitable purpose. Income from grants reduced compared to the previous year. Over 70% of income came from members' regular giving.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £12,500 (which equates to about 3 months' unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £47,087 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Church and charity trustees shall hold to, in belief and lifestyle, the Statement of Beliefs. The minister shall automatically ("ex-officio") be a charity trustee, for as long as he holds that office.

Relationships with other charities and related parties

The church is part of the International Presbyterian Church, specifically the First IPC Presbytery of the United Kingdom.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The notes on page 8 form part of these accounts.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Philip Andrews

[Philip Andrews \(Oct 22, 2024 12:04 GMT+1\)](#)

Philip Andrews

Date: Oct 22, 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY CHURCH CHESTER

I report to the trustees on my examination of the accounts of Trinity Church Chester ('the charity') for the year ended 31 December 2023 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Archie McDowall
Archie McDowall (Oct 22, 2024 12:31 GMT+1)

Archie McDowall BA CA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 22, 2024

TRINITY CHURCH CHESTER
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	<u>Unrestricted Funds</u>		2023 £	2022 £
		General Funds £	Designated Funds £		
<i>Income receipts</i>					
Donations		33,834	-	33,834	20,465
Founding grant from denomination and supporting churches		12,722	-	12,722	39,952
		<u>46,555</u>	<u>-</u>	<u>46,555</u>	<u>60,417</u>
<i>Total receipts</i>		<u>46,555</u>	<u>-</u>	<u>46,555</u>	<u>60,417</u>
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	54,787	-	54,787	49,913
<i>Total payments</i>		<u>54,787</u>	<u>-</u>	<u>54,787</u>	<u>49,913</u>
Net of receipts / (payments) before transfers	-	8,231	-	- 8,231	10,505
Transfers between funds	4	-	-	-	-
<i>Net movement in funds</i>	-	8,231	-	- 8,231	10,505
Cash funds as at last year end		55,318	-	55,318	44,813
<i>Cash funds at this year end</i>	A	<u>47,087</u>	<u>-</u>	<u>47,087</u>	<u>55,318</u>

The notes on page 8 form part of these accounts.

TRINITY CHURCH CHESTER
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023

	Notes	<u>Unrestricted Funds</u>		2023 £	2022 £
		General funds £	Designated funds £		
A Cash funds					
Cash at bank with immediate access		47,087	-	47,087	55,318
		47,087	-	47,087	55,318
B Liabilities					
Falling due within one year					
Pension contributions		180	-	180	163
Fee for Independent Examination		470	-	470	350
Total		650	-	650	513

C Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Philip Andrews
Philip Andrews (Oct 22, 2024 12:04 GMT+1)
Philip Andrews
Date: Oct 22, 2024

The notes on page 8 form part of these accounts.

TRINITY CHURCH CHESTER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. During the period, the charity only had general unrestricted funds.

	<u>Unrestricted Funds</u> General funds £	Designated funds £	2023 £	2022 £
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	30,733	-	30,733	29,366
Ministry expenses	2,769	-	2,769	3,837
Outreach activities	-	-	-	316
Conferences and events	863	-	863	206
Rent	16,685	-	16,685	14,287
Insurance	212	-	212	205
Mission & other Gifts	2,435	-	2,435	
Independent examination	420	-	420	300
Office costs	670	-	670	1,396
	<u>54,787</u>	<u>-</u>	<u>54,787</u>	<u>49,913</u>

3 Transactions with related parties

Deiniol Williams served as church leader and was paid £30,733 (2022: £29,366) for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £11,067 (2022: £11,067) in respect of the provision of accommodation (which is customary for ministers) to Deiniol Williams, who is a trustee so that they could better perform their duties. These payments are also permitted by the charity's governing document.

4 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	55,318	46,555	- 54,787	-	47,087
	<u>55,318</u>	<u>46,555</u>	<u>- 54,787</u>	<u>-</u>	<u>47,087</u>