

Community of Christ – Enfield Congregation

Trustees Annual Report

Year ended 31st December 2021

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Community of Christ – Enfield Congregation

Trustees Annual Report for the year ended 31st December 2021

1. Legal and Administrative Information

Charity Name: Community of Christ – Enfield Congregation

Charity Commission registered number: 247926

Report for the financial year: 1st January 2021 to 31st December 2021

Charities principal address:

Community of Christ
49 Lancaster Road
Enfield EN2 0BS

Constitution

A parcel of land was conveyed to John A Judd on 16th January 1928. This is the site on which the church and hall was built. The Church's name at that time was Reorganized Church of Jesus Christ of Latter Day Saints. The land was given to the Church by John A Judd in 1929. The name was subsequently amended to Community of Christ (Enfield) in the year 2001. On the 24th August 1959 land was conveyed to the Church for the personal representation of John A Judd. This is the land at 41 Lancaster Road which is currently being rented by Speedy Fit Tyres.

The church is run in accordance with the rules as set out in the constitution adopted on the 5th April 1952, as amended by adoption of the model church constitution on the 14th February 2010.

Objects of the charity

The objects of the Community of Christ are the advancement of the Christian religion for the benefit of the public in accordance with the doctrine and statements of belief of the Community of Christ.

Specific investment powers

The Pastor Leadership Team of the Enfield Congregation of the Community of Christ have been vested with the specific investment powers which allow them to monitor and review the congregation's finances and see if they can be improved. They also ensure the property is structurally sound and, when required, make the necessary investment in repairs and renewals. Lastly they continue to look for opportunities to invest in activities that encourage the youth of the congregation to take part in creating communities of love, hope, peace and joy.

Professional Advisers

Independent examiner: Mr. David Frost, Haverhill

Bank: Cater Allen, 9 Nelson Street, Bradford BD1 5AN

Solicitor: Morgan La Roche, PO Box 176, Bay House, Phoenix Way, Swansea SA7 9YT

Financial Adviser: Mr Harvey Gelman, Herts Financial Services, 42 High Street,
Cheshunt, Hertfordshire EN8 0AQ

2. Trustees & Governance

On the 1st December 2019, in accordance with the Constitution, there was a Congregation Leadership Group Meeting. At this meeting the Congregation Leadership Group voted to pass their responsibilities for managing the operational and financial aspects of the congregation onto a Pastor Leadership Team, led by a Pastor, from the 1st January 2020. For the period to which these reports and accounts refer, the trustees of the Community of Christ (Enfield) charity, in line with British Isles Mission Centre Guidance, were the congregation's Pastor, Andrew Fox, the congregation's Financial Officer, Colin Spray and the Pastor Leadership team consisting of Claire Oliveri, Penny Fox and Martin Fox.

3. Report of the Pastor Leadership Team (Trustees' Annual Report)

The Pastor Leadership Team present their Report along with the Financial Statements for the Charity for the year ended 31st December 2021. The Financial Statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Charity's trust deed and applicable law.

Activities and Achievements

The activities of the church continued to be affected by Covid-19 restrictions as worships at the start of 2021 were mainly held using Zoom video conferencing. In-person worships started at the end of May 2021 although these were alternated with Zoom until much later in the year. Activities such as Messy church also only resumed towards the end of 2021.

In early 2021 the Lancaster Road Playgroup, which have run a playgroup in the church hall for over 50 years, announced that they would no longer be running their group after July 2021. We were fortunate in being approached by a local business (VIPS) which provides sessions for young adults with learning disabilities. A contract was established for their use of the Church Hall starting in August 2021. Enfield Town Karate group returned to the hall in Autumn 2021.

Some significant upgrades to the church's facilities were undertaken in 2021 including the installation of a new fire exit door to bring the building into compliance with the latest fire regulations and the replacement of the gas cooker, which failed the annual gas inspection and which had become uneconomic to repair, with a new more eco-friendly electric cooker

Financial results

The charity surplus increased from £4,561.08 in 2020 to £12,228.11 in 2021 which is encouraging. The rent of £10,010 from Speedy Fit tyres for the land next to the church continues to make a significant contribution to the finances. Out of this land rent £5,000 was donated to the British Isles Mission Centre with £3,000 to be used for its field missionary services and a further £2,000 for congregation support ministry. The congregation's offerings for 2021, at £5,107.80, was up on that of 2020 (£4,422.80), an increase of just over 15%. This figure is still down on 2019's total of £5,463.36 and for 2022 offering income is expected to decline with the relocation of some members of the congregation. With the expected increases in the cost of gas and electricity the financial position for the congregation will need to be supported by increased income from letting of the church hall. Fortunately the benefits of the new letting arrangements made in 2021, which were affected by the Covid restrictions in that year, will be fully realised in 2022 as shown below.

	2022	2021	2020	2019
	Estimate	Actual	Actual	Actual
Income from Hall Lettings				
Lancaster Road Playgroup	£ 0.00	£ 3,157.89	£ 3,150.00	£ 5,000.00
Enfield Town Karate	£ 3,000.00	£ 1,297.50	£ 600.00	£ 1,957.50
VIPS	£15,000.00	£ 6,795.00	£ 0.00	£ 0.00
Other Hall Lettings	£ 0.00	£ 0.00	£ 0.00	£ 0.00
Total	£18,000.00	£11,250.39	£ 3,750.00	£ 6,957.50

Investment

The majority of the church's funds are held in the COIF Fund and on average have increased by an approximate annual percentage rate of 0.1%. The amount received in interest each quarter is apportioned based on the opening balance between the funds contributing to the balance invested (i.e. the Florence Riseley Fund, E. Barber/E. Worth/Caring Fund, Reserve Fund and the Repairs & Renewals Fund). The Pastor Leadership Team, with the able assistance of the Financial Advisor, will continue to review any opportunities to maximise the return on the church's investments over the coming year.

Future activities

The extensive work required to the exterior of the building still needs to be commissioned and the water damage to the vestibule also needs attention. However the installation of support bars into the church hall has now been completed. There is an aspiration to make the church more eco-friendly and an upgrade to LED lighting is being considered. Quotes have now been received for the upgrade of the church and church hall lighting and is likely to be in the region of £5,000.

4. Recommendation for distribution of unrestricted Congregation Surplus

It is recommended by the Pastor Leadership Team that the unrestricted congregation surplus of £12,288.11 as at the 31st December of 2021 is distributed as follows:

Dunfield Charity	£ 6,000.00
Children's Holiday Camp Fund	£ 1,000.00
Chattanooga Congregation	£ 2,000.00
Congregation Support Minister	£ 2,000.00
Transfer to Repairs & Renewals fund	<u>£ 1,288.11</u>
Total distribution of unrestricted funds	<u>£12,288.11</u>

5. Serious Incidents

No serious incidents were brought by the Congregation Leadership Group to the attention of the Charity Commission over the previous financial year. The Pastor Leadership Team has considered whether there are any serious incidents that should be reported to the Charity Commission and declare that there are no serious incidents or other matters relating to the Charity over the previous financial year that should have been brought to the Commission's attention but have not.

6. Estimated Income & Expenditure 2022

	2022 Budget £	2021 Actual £
Offerings	4,450.00	5,107.80
Gift Aid	350.00	454.24
Donations	0.00	0.00
Youth Activities	50.00	12.00
Land rent	10,000.00	10,010.00
Hall lettings	18,000.00	11,250.39
Other income	0.00	0.00
Total Income	32,850.00	26,834.43
Expenditure		
Repairs & maintenance	3,486.00	1,436.05
Congregation Support Minister	2,000.00	2,000.00
British Isles Ministers Expenses	50.00	25.00
Youth activities	850.00	0.00
Outreach, subsidies & socials	1,200.00	200.00
International Youth Forum	0.00	0.00
Library	100.00	0.00
Recorder	5.00	0.00
Rise Magazine	50.00	50.00
Worldwide ministries	2,389.15	2,319.56
Mission Centre Ministries	3,000.00	3,000.00
Music	100.00	0.00
Cleaning Materials	300.00	4.15
Church Garden	50.00	0.00
Publicity	100.00	0.00
Leadership Team expenses	200.00	0.00
Telecomms & other office expenses	1,884.00	1,170.03
Other Mission Centre costs	0.00	0.00
Professional fees	2,500.00	0.00
Independent Examiner	0.00	0.00
Gas	2,700.00	1,339.47
Water	396.00	229.79
Electricity	1,200.00	568.64
Insurance	2,200.00	1,810.25
Telephone/alarm	500.00	393.38
Cost of Hall Lettings	0.00	0.00
Miscellaneous	100.00	0.00
Total Expenditure	25,360.15	14,546.32
Excess of Income over Expenditure	7,489.85	12,288.11

The estimate for expenditure in 2021 for maintenance, repairs and renewals is as follows:

General maintenance	2,436.00	26.03
Security	400.00	497.60
Health and safety	0.00	0.00
Fire safety	200.00	202.10
Computer and IT	0.00	419.33
Furniture and equipment	0.00	242.50
Heating and gas	150.00	0.00
Plumbing	0.00	0.00
Electrics and lighting	300.00	48.49
Electric cooker and cabling	0.00	0.00
Chair refurbishment	0.00	0.00
Transferred from Insurance	0.00	0.00
Total repairs & maintenance	3,486.00	1,436.05
Major Repairs (funded from Repairs & Renewals Fund)	8,200.00	9,568.85

7. Policies

Reserves policy

The Operating Reserve Fund totalling £41,054.43 at the end of 2021 is a healthy sum to fall back on if the congregation falls on hard times. This fund was created with the specific purpose of allowing the congregation to continue its work in the local community if these circumstances arose.

Grant-making policy

Members of the Enfield congregation bring forward proposals for grants to the Pastor Leadership Team who make recommendations to the Enfield Congregation Business Meeting which makes the final decision on the giving of grants and distribution of the congregation surplus.

Investment selection policy

The Financial Advisor reviews the church funds at regular times during the year and makes recommendations to the Pastor Leadership Team for their consideration.

8. Signature and Declaration

I declare in my capacity of charity trustee, that:

- The trustees have approved the report above
- Have authorised me to sign it on their behalf

A handwritten signature in black ink, appearing to read 'A Fox', is shown within a light gray rectangular box.

Name: A Fox

Position: Pastor and Chair of the Pastor Leadership Team

Date: 30th May 2022

Community of Christ – Enfield Congregation

Independent Examiner's Report to the members of the Community of Christ

Enfield Congregation

I report on the accounts of the Charity for the year ended 31st December 2021, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43(3)(a) of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 43 (7)(b) of the 1993 Act; and
- 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 Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Mr D Frost



Date: 20th May 2022

Community of Christ – Enfield Congregation

Statement of Financial Activities for the year ended 31st December 2021

	Notes	Unrestricted £	Designated /Restricted £	Total for 2021 £	Total for 2020 £
Receipts					
Donations	1	5,562.04	1,962.11	7,524.15	5,059.44
Legacies		0.00	0.00	0.00	0.00
Other Income	2	10,010.00	0.00	10,010.00	9,625.00
Activities to further charity's objectives	3	12.00	0.00	12.00	35.20
Activities for generating funds:	4	11,250.39	0.00	11,250.39	3,750.00
Investment income	5	0.00	8.34	8.34	314.78
Gross Income		26,834.43	1,970.45	28,804.88	18,784.42
Other receipts	6	0.00	1,894.00	1,894.00	1,968.77
Total receipts		26,834.43	3,864.45	30,698.88	20,753.19
Payments					
Payments for generating funds		0.00	0.00	0.00	0.00
Grants/Loans		0.00	2,400.00	2,400.00	0.00
Charitable activities	7	15,094.56	0.00	15,094.56	14,575.97
Repairs & renewals	8	1,436.05	9,568.85	11,004.90	4,079.56
Management & Administration	9	5,515.71	0.00	5,515.71	5,538.05
Loan interest		0.00	0.00	0.00	0.00
Total expenditure		22,046.32	11,968.85	34,015.17	24,193.58
Other Payments	6	0.00	1,894.00	1,894.00	1,968.77
Total Payments		22,046.32	13,862.85	35,909.17	26,162.35
Net of Receipts/(Payments)		4,788.11	-9,998.40	-5,210.29	-5,409.16
Transfer to/from Operating Reserve	10	3,000.00	-3,000.00	0.00	0.00
Transfer to/from Repairs & Renewals	11	-61.08	61.08	0.00	0.00
Cash funds last year end		4,561.08	116,004.65	120,565.73	125,974.89
Cash funds this year end		12,288.11	103,067.33	115,355.44	120,565.73

Community of Christ – Enfield Congregation

Statement of Assets & Liabilities as at 31st December 2021

	Notes	Unrestricted £	Designated /Restricted £	Total for 2021 £	Total for 2020 £
<u>Cash Funds</u>					
National Savings Bank				19,476.76	19,474.81
Cater Allen				27,437.00	22,412.71
Barclays Current Account				21,447.35	11,711.83
Charity Aid Foundation				46,972.77	66,966.38
Cash in Hand				21.56	0.00
Total Cash Funds				115,355.44	120,565.73
<u>Investment Assets</u>					
Investments				0.00	0.00
Total Investment Assets				0.00	0.00
<u>Liabilities</u>					
Current liabilities				0.00	0.00
Other liabilities				0.00	0.00
Total Liabilities				0.00	0.00
Net cash assets				115,355.44	120,565.73
<u>Representing</u>					
Major Repairs & Renewals Fund	13	0.00	55,216.46	55,216.46	62,760.12
Operating Reserve Fund	14	0.00	41,054.43	41,054.43	44,051.18
E Barber/E Worth Caring Fund	15	0.00	4,258.31	4,258.31	4,256.72
Florence Riseley Fund	16	0.00	2,538.13	2,538.13	4,936.63
Congregation Surplus	17	12,288.11	0.00	12,288.11	4,561.08
Total Funds & Reserves	12	12,288.11	103,067.33	115,355.44	120,565.73

Approved by the Trustees and signed on its behalf by:



Andrew Fox – Pastor and Chair of the Pastor Leadership Team

Date: 30th May 2022

Community of Christ – Enfield Congregation

Notes forming part of the financial statements for the year ended 31st December 2021

Principal accounting policies

- (a) The financial statements have been prepared under the historical cost convention and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice.
- (b) Voluntary income received by way offerings and donations is included in full in the Statement of financial activities, when received. The value of services provided by volunteers, has not been included.
- (c) Resources expended are recognised in the period in which the cash transaction occurred.
- (d) The Enfield congregation does not own any fixed assets, its buildings, fixtures and fittings having been transferred to the Community of Christ World Church in 1929 with the Enfield congregation retaining repairs and renewals responsibility.
- (e) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.
- (f) Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- (g) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (h) There are no endowment funds.

Notes to the Accounts

1. Donations

Donations to the church take the form of offerings during services and gifts from individuals at church events. Wherever possible details are obtained that allow Gift Aid to be reclaimed from HM Revenue and Customs.

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Offerings	5,107.80	0.00	5,107.80	4,422.80
Gift Aid	454.24	0.00	454.24	636.64
Ministerial donations	0.00	0.00	0.00	0.00
Local church donations	0.00	0.00	0.00	0.00
Other Donations	0.00	0.00	0.00	0.00
Lancaster Road Playgroup donation	0.00	1,962.11	1,962.11	0.00
Total donations	5,562.04	1,962.11	7,524.15	5,059.44

2. Other income

Other income for 2021 is primarily from the rent paid by the Speedy Fit Tyres for the use of the land next to the church.

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Land rent	10,010.00	0.00	10,010.00	9,625.00
Miscellaneous	0.00	0.00	0.00	0.00
Total other income	10,010.00	0.00	10,010.00	9,625.00

3. Income from activities to further charity's objectives

Once a month a Peacemakers Group is usually run for school age children and during the school summer holidays a vacation bible school is held to provide activities for children within a religious setting. A 'Messy Church' family service is also usually held once a month. Given the Covid-19 restrictions these activities could not be run in 2021 (although there was some limited on-line activities in the latter part of the year).

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Youth Activities	12.00	0.00	12.00	35.20
Total Income from activities	12.00	0.00	12.00	35.20

4. Activities for generating funds

In order to generate funds the church hall is let out to local groups and individuals. The income from the letting of the hall was reduced due to the restrictions resulting from the Covid-19 pandemic:

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Lancaster Road Playgroup	3,157.89	0.00	3,157.89	3,150.00
Enfield Karate	1,297.50	0.00	1,297.50	600.00
VIPS	6,795.00	0.00	6,795.00	0.00
Nightingale Trust	0.00	0.00	0.00	0.00
Other Hall Lettings	0.00	0.00	0.00	0.00
Total Income from activities	11,250.39	0.00	11,250.39	3,750.00

5. Investment income

The church received income from the interest on its current and deposit accounts.

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Interest from COIF	0.00	6.39	6.39	175.57
Other Interest	0.00	1.95	1.95	139.21
Total investment income	0.00	8.34	8.34	314.78

6. Other Receipts

The congregation has received contributions for other charities for a number of years. In previous years these contributions were not shown in the accounts as they were paid directly to these other charities as they were received. We have been advised that as the congregation actively solicits these contributions they represent restricted income of the congregation and therefore, with effect from the 1st January 2012, these contributions are included in the accounts.

	Unrestricted £	Designated £	Total for 2021 £	Total for 2020 £
Funds Collected on Behalf of Other Charities:				
Use Where Needed Most*	0.00	1,227.00	1,227.00	1,206.75
Invite People to Christ*	0.00	0.00	0.00	0.00
Abolish Poverty & End Suffering*	0.00	267.00	267.00	349.52
Develop Disciples to Serve*	0.00	0.00	0.00	0.00
Congregation Support Minister	0.00	100.00	100.00	100.00
World Conference	0.00	0.00	0.00	0.00
Euro Tribe	0.00	0.00	0.00	0.00
Children's Holiday Camp	0.00	0.00	0.00	0.00
Dunfield House	0.00	40.00	40.00	0.00
Outreach International	0.00	260.00	260.00	312.50
Funds collected for other charities	0.00	1,894.00	1,894.00	1,968.77
Florence Riseley loan repayments	0.00	0.00	0.00	0.00
Total other receipts	0.00	1,894.00	1,894.00	1,968.77

*Donations to world church funds

7. Charitable activities

The church spends money on various outreach programmes within the local community, it also makes various charitable donations to other parts of the Community of Christ's church and other associated charitable organisations in order to achieve its charitable objectives.

	Unrestricted £	Restricted £	Total for 2021 £	Total for 2020 £
Youth activities	0.00	0.00	0.00	37.27
Outreach, subsidies & socials	200.00	0.00	200.00	10.00
Worldwide Ministries	2,319.56	0.00	2,319.56	2,252.00
Mission Centre Ministries	3,000.00	0.00	3,000.00	3,000.00
Congregation Support Minister	4,000.00	0.00	4,000.00	2,000.00
British Isles Ministers Expenses	25.00	0.00	25.00	151.70
Leading Congregations In Mission	0.00	0.00	0.00	0.00
Rise Magazine	50.00	0.00	50.00	50.00
Dunfield Charity	2,500.00	0.00	2,500.00	4,000.00
Children's Holiday Camp	1,000.00	0.00	1,000.00	1,000.00
Chattanooga Congregation	2,000.00	0.00	2,000.00	2,000.00
Roxas - Philippines	0.00	0.00	0.00	75.00
International Youth Forum	0.00	0.00	0.00	0.00
Youth Rally	0.00	0.00	0.00	0.00
Adventurers	0.00	0.00	0.00	0.00
Open House	0.00	0.00	0.00	0.00
Total charitable activities	15,094.56	0.00	15,094.56	14,575.97

8. Maintenance, repairs and renewals

The church funds normal operational maintenance and minor repair costs from its unrestricted income. For major expenditure the church has set up a designated Major Repairs and Renewals Fund to fund significant repairs and replacement of equipment used in the church's activities.

	Unrestricted £	Designated £	Total for 2021 £	Total for 2020 £
General maintenance	109.13	196.23	305.36	1,477.02
Security	406.47	0.00	406.47	398.50
Health and safety	8.03	170.00	178.03	0.00
Fire safety	202.10	2,621.00	2,823.10	198.14
Computer and IT	419.33	120.00	539.33	49.00
Furniture and equipment	242.50	0.00	242.50	0.00
Heating and gas	0.00	1,534.92	1,534.92	0.00
Plumbing	0.00	180.00	180.00	26.90
Electrics and lighting	48.49	0.00	48.49	0.00
Electric cooker and cabling	0.00	4,546.70	4,546.70	0.00
Chair refurbishment	0.00	0.00	0.00	1,730.00
Transferred from Insurance	0.00	200.00	200.00	200.00
Total maintenance, repairs & renewals	1,436.05	9,568.85	11,004.90	4,079.56

9. Management and admin

The church spends money on everyday necessities including energy, insurance and telephone costs. The professional fees for the independent examination of the congregation's accounts is undertaken on a voluntary basis and therefore no fee was paid in 2021.

	Unrestricted £	Designated/ Restricted £	Total for 2021 £	Total for 2020 £
Cleaning Materials	4.15	0.00	4.15	193.04
Church Garden	0.00	0.00	0.00	8.20
Publicity	0.00	0.00	0.00	0.00
Leadership Team expenses	0.00	0.00	0.00	0.00
Other office and admin costs	0.00	0.00	0.00	0.00
Other Mission Centre costs	0.00	0.00	0.00	0.00
Telecomms & other office costs	1,170.03	0.00	1,170.03	564.73
Gas	1,339.47	0.00	1,339.47	1,525.99
Water	229.79	0.00	229.79	602.32
Electricity	568.64	0.00	568.64	585.85
Insurance	1,810.25	0.00	1,810.25	1,685.95
Telephone/alarm	393.38	0.00	393.38	366.97
Cost of Hall Lettings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	5.00
Total Management & admin	5,515.71	0.00	5,515.71	5,538.05

10. Transfer from Operating Reserve Fund

In accordance with the wishes of the congregation expressed at a meeting to consider the accounts, it was agreed that, although the surplus for 2020 had been suppressed by the impact of Covid-19, that the distribution of grants in 2021 would be made at a similar level to a normal year with the shortfall of £3,000 to be covered by a transfer from the Operating Reserve fund.

11. Transfer to Major Repairs & Renewals Fund

A transfer of £61.08 was made to the Major Repairs & Renewals fund in 2021.

12. Movements in Funds in 2021

	Balance b/f £	Income £	Expenditure £	Transfers £	Balance c/f £
Repairs & Renewals (Designated)	62,760.12	1,964.11	-9,568.85	61.08	55,216.46
Operating Reserve (Designated)	44,051.18	3.25	0.00	-3,000.00	41,054.43
E. Barber/E. Worth Caring (Restricted)	4,256.72	1.59	0.00	0.00	4,258.31
Florence Riseley (Restricted)	4,936.63	1.50	-2,400.00	0.00	2,538.13
	116,004.65	1,970.45	-11,968.85	-2,938.92	103,067.33
Congregation Surplus	4,561.08	26,834.43	-22,046.32	2,938.92	12,288.11
Total Funds & Reserves	120,565.73	28,804.88	-34,015.17	0.00	115,355.44

13. Major Repairs & Renewals Fund - itemised

	£
Repairs & Renewals Fund b/f 2020	62,760.12
Interest from COIF	0.05
Other Interest	1.95
Sale of assets	0.00
Designated Playgroup Donation	1,962.11
Total Income	1,964.11
Transferred from Insurance	-200.00
General maintenance	-196.23
Health and safety	-170.00
Fire safety	-2,621.00
Computer and IT	-120.00
Heating and gas	-1,534.92
Plumbing	-180.00
Electric cooker and cabling	-4,546.70
Total Expenditure	-9,568.85
Transfer from Congregation surplus	61.08
Repairs & Renewals Fund c/f 2021	55,216.46

14. Operating Reserve Fund – itemised

	£
Operating Reserve Fund b/f 2020	44,051.18
Interest from COIF	3.25
Transfer to Congregation deficit	-3,000.00
Operating Reserve Fund c/f 2021	41,054.43

15. E Barber/E Worth/Caring Fund - itemised

	£
E Barber/E Worth Caring Fund b/f 2020	4,256.72
Interest from COIF	1.59
Youth Rally	0.00
Adventurers	0.00
E Barber/E Worth Caring Fund c/f 2021	<u>4,258.31</u>

16. Florence Riseley Fund - itemised

	£
Florence Riseley Fund b/f 2020	4,936.63
Interest from COIF	1.50
Loan repayments	0.00
Loans made	-2,400.00
Florence Riseley Fund c/f 2021	<u>2,538.13</u>

17. Congregation Surplus - itemised

Unrestricted surplus b/f 2020	4,561.08
Transfer from Operating Reserve	3,000.00
Distribution of previous years surplus plus transfer from Operating Reserve:	
Dunfield Charity	-2,500.00
Congregation Support Minister	-2,000.00
Children's Holiday Camp	-1,000.00
Chattanooga Congregation	-2,000.00
Roxas - Philippines	0.00
Transfer to repairs & renewals	-61.08
Net Surplus c/f 2020	<u>0.00</u>
Surplus on unrestricted income & expenditure 2021	12,288.11
Unrestricted surplus c/f 2021	<u>12,288.11</u>

18. Fees for Examining the Accounts

This is being done on a voluntary basis and therefore no fee was paid in 2021.

19. Employees

There were no employees of the church in 2021. All work on behalf of the charity was undertaken by volunteers

20. Trustee Expenses

No expenses were paid to the charity's trustees in 2021.

21. Related Party Transactions

No payments were made to any related parties during 2021.