

Community of Christ – Enfield Congregation

Trustees Annual Report

Year ended 31st December 2022

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Community of Christ – Enfield Congregation

Trustees Annual Report for the year ended 31st December 2022

1. Legal and Administrative Information

Charity Name: Community of Christ – Enfield

Charity Commission registered number: 247926

Report for the financial year: 1st January 2022 to 31st December 2022

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 2021. 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. There have been no changes to the Trustees from the end of the period covered by the report to the date the report has been signed.

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 2022. 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

2022 saw the activities of the church finally returning to normal after the long lasting impacts of the Covid pandemic. The church was, and is being, used regularly every Sunday for worship by the Enfield and North London congregations of the Community of Christ. Messy church was held once a month on one of those Sundays by the Enfield congregation. On occasion the church is used for worship by a Pentecostal group as arranged with the Pastor Leadership Team.

The new group (VIPS) which provides sessions for young adults with learning disabilities has proven to be a very good partner, providing a much needed service to the local community whilst generating funds for the church. VIPS have now increased renting the church hall from three to four days a week. Karate continue to use the church hall on a Saturday and are now hiring the hall on a Wednesday night.

Financial results

The charity surplus increased from £12,228.11 in 2021 to £19,349.15 in 2022 which is an extremely pleasing result. 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. However this has remained at the same amount for several years. This situation needs review and contact has been made with the owners of the business to secure a legal basis for the rent of the land with annual increases set out in the lease agreement.

The Congregation's offerings is a matter of concern. In 2021 the offerings amounted to £5,107.80, but in 2022 the amount received was only £3,752.88. Some of this reduction is due to members moving away from the area. Serious consideration to the level of offerings made in 2023 will need to be given in order to achieve the budget figure of £4,000, before Gift Aid.

The income from lettings with the increased use of the church hall both by VIPS and Enfield Town Karate is very encouraging.

	2023	2022	2021	2020
	Estimate	Actual	Actual	Actual
Income from Hall Lettings				
Lancaster Road Playgroup	£ 0.00	£ 0.00	£ 3,157.89	£ 3,150.00
Enfield Town Karate	£ 2,800.00	£ 2,642.50	£ 1,297.50	£ 600.00
VIPS	£17,200.00	£16,971.25	£ 6,795.00	£ 0.00
Other Hall Lettings	£ 0.00	£ 0.00	£ 0.00	£ 0.00
Total	<u>£20,000.00</u>	<u>£19,613.75</u>	<u>£11,250.39</u>	<u>£ 3,750.00</u>

Investment

In spite of the bank base rate increasing over the last financial year to 4%, the majority of the church's funds are held in low interest accounts. In the last quarter of 2022, the COIF Fund received an annualised interest rate of 0.53% whilst funds in the NSI received an annualised interest rate of 0.6% for the same period. The current accounts held with Cater Allen and Barclays received no interest at all. This situation needs to be reviewed with the church's financial advisor.

Future activities

In July 2022 the Congregation considered a report outlining the financial and environmental benefits from upgrading all the lights in the church and church hall to LED fittings. This was approved with a budget of £6,000 and the work was commissioned for early 2023.

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.

In March 2023 the church put in a successful bid for funding to create a peace garden from a legacy made by Joan Tomkinson for such improvements, receiving £1,000. This work will be undertaken as part of a much larger project to improve the gardens and paved areas which are in need of attention.

The Pastor Leadership Team is aware that major repairs may be needed at some point in the future as the church buildings' infrastructure ages. They have therefore recommended a transfer of £6,349.15 from the operating surplus for 2022 into the Repairs and Renewals reserve to ensure there is sufficient funding if a major repair or renewal was to occur.

4. Recommendation for distribution of unrestricted Congregation Surplus

It is recommended by the Pastor Leadership Team that the unrestricted congregation surplus of £19,349.15 as at the 31st December of 2022 is distributed as follows:

	Recommended 2023 £	Actual 2022 £
Dunfield Charity	10,000.00	6,000.00
Congregation Support Minister	0.00	2,000.00
Children's Holiday Camp	1,000.00	1,000.00
Chattanooga branch	2,000.00	2,000.00
Roxas - Philippines	0.00	0.00
Transfer to Operating Reserve	0.00	0.00
Transfer to repairs & renewals	6,349.15	1,288.11
Total Distribution	<u>19,349.15</u>	<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 2023 (Unrestricted)

	Actual 2021	Actual 2022	Budget 2023
<u>Income</u>			
Offerings & Gift Aid	5,562.04	5,789.33	4,350.00
Rent	10,010.00	10,010.00	10,000.00
VIPS	6,795.00	16,971.25	17,200.00
Karate	1,297.50	2,642.50	2,800.00
Playgroup	3,157.89	0.00	0.00
Other Income	12.00	56.46	300.00
	26,834.43	35,469.54	34,650.00
<u>Costs</u>			
Utility costs	2,137.90	3,186.30	4,300.00
Office & admin costs	1,563.41	1,602.94	2,000.00
Professional Fees	0.00	0.00	2,500.00
Insurance	1,810.25	1,953.41	2,200.00
Repairs & maintenance	1,436.05	1,001.66	6,135.00
Other costs	79.15	130.68	855.00
	7,026.76	7,874.99	17,990.00
<u>Grants</u>			
Mission Centre	5,000.00	5,000.00	5,000.00
Worldwide Ministries	2,319.56	2,389.15	2,460.82
Outreach	200.00	856.25	2,050.00
	7,519.56	8,245.40	9,510.82
Congregation Surplus	12,288.11	19,349.15	7,149.18

As well as the general repairs and maintenance shown in the figures above, there is a Repairs and Renewals reserve for larger repairs and major replacements. The estimate for expenditure for such repairs and replacements, compared to the actual expenditure for 2021 and 2022, is shown in the table below:

Major repairs & Renewals	Actual 2021	Actual 2022	Budget 2023
Transferred from Insurance	200.00	200.00	200.00
Computer and IT	120.00	0.00	0.00
Plumbing	180.00	0.00	0.00
Fire safety	2,621.00	0.00	0.00
Heating and gas	1,534.92	0.00	1,000.00
Electrics and lighting	0.00	0.00	6,000.00
Furniture and equipment	4,546.70	0.00	0.00
Security	0.00	0.00	0.00
Church and church hall exterior	0.00	0.00	10,000.00
Windows and skylights	196.23	0.00	0.00
Church and church hall interior	0.00	0.00	0.00
Health & safety improvements	170.00	0.00	0.00
General Maintenance	0.00	0.00	0.00
Total Major Repairs & Renewals	9,568.85	200.00	17,200.00

7. Policies

Reserves policy

The Operating Reserve Fund totalling £41,316.13 at the end of 2022 is a healthy sum to have available if the congregation falls on hard times and needs to draw on these reserves. This fund was created with the specific purpose of allowing the congregation to continue its work in the local community if such 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 June 2023

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 2022, 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: 24th June 2023

Community of Christ – Enfield Congregation

Statement of Financial Activities for the year ended 31st December 2022

	Notes	Unrestricted £	Designated /Restricted £	Total for 2022 £	Total for 2021 £
Receipts					
Donations	1	5,789.33	0.00	5,789.33	7,524.15
Legacies		0.00	0.00	0.00	0.00
Other Income	2	10,010.00	0.00	10,010.00	10,010.00
Activities to further charity's objectives	3	56.46	0.00	56.46	12.00
Activities for generating funds:	4	19,613.75	0.00	19,613.75	11,250.39
Investment income	5	0.00	476.41	476.41	8.34
Gross Income		35,469.54	476.41	35,945.95	28,804.88
Other receipts	6	0.00	2,108.34	2,108.34	1,894.00
Total receipts		35,469.54	2,584.75	38,054.29	30,698.88
Payments					
Payments for generating funds		0.00	0.00	0.00	0.00
Grants/Loans	7	0.00	0.00	0.00	2,400.00
Charitable activities	8	19,376.08	307.00	19,683.08	15,094.56
Repairs & renewals	9	1,001.66	200.00	1,201.66	11,004.90
Management & Administration	10	6,742.65	0.00	6,742.65	5,515.71
Loan interest		0.00	0.00	0.00	0.00
Total expenditure		27,120.39	507.00	27,627.39	34,015.17
Other Payments	6	0.00	2,108.34	2,108.34	1,894.00
Total Payments		27,120.39	2,615.34	29,735.73	35,909.17
Net of Receipts/(Payments)		8,349.15	-30.59	8,318.56	-5,210.29
Transfer to/from Operating Reserve	11	0.00	0.00	0.00	0.00
Transfer to/from Repairs & Renewals	12	-1,288.11	1,288.11	0.00	0.00
Cash funds last year end		12,288.11	103,067.33	115,355.44	120,565.73
Cash funds this year end		19,349.15	104,324.85	123,674.00	115,355.44

Community of Christ – Enfield Congregation

Statement of Assets & Liabilities as at 31st December 2022

	Notes	Unrestricted £	Designated /Restricted £	Total for 2022 £	Total for 2021 £
<u>Cash Funds</u>					
National Savings Bank				19,494.89	19,476.76
Cater Allen				28,045.44	27,437.00
Barclays Current Account				28,702.62	21,447.35
Charity Aid Foundation				47,431.05	46,972.77
Cash in Hand				0.00	21.56
Total Cash Funds				123,674.00	115,355.44
<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				123,674.00	115,355.44
<u>Representing</u>					
Major Repairs & Renewals Fund	14	0.00	56,445.59	56,445.59	55,216.46
Operating Reserve Fund	15	0.00	41,316.13	41,316.13	41,054.43
E Barber/E Worth Caring Fund	16	0.00	3,993.38	3,993.38	4,258.31
Florence Riseley Fund	17	0.00	2,569.75	2,569.75	2,538.13
Congregation Surplus	18	19,349.15	0.00	19,349.15	12,288.11
Total Funds & Reserves	13	19,349.15	104,324.85	123,674.00	115,355.44

Approved by the Trustees and signed on its behalf by:



Andrew Fox – Pastor and Chair of the Pastor Leadership Team

Date: 30th June 2023

Community of Christ – Enfield Congregation

Notes forming part of the financial statements for the year ended 31st December 2022

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 2022 £	Total for 2021 £
Offerings	3,752.88	0.00	3,752.88	5,107.80
Gift Aid	2,036.45	0.00	2,036.45	454.24
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	0.00	0.00	1,962.11
Total donations	5,789.33	0.00	5,789.33	7,524.15

2. Other income

Other income for 2022 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 2022 £	Total for 2021 £
Land rent	10,010.00	0.00	10,010.00	10,010.00
Miscellaneous	0.00	0.00	0.00	0.00
Total other income	10,010.00	0.00	10,010.00	10,010.00

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

	Unrestricted £	Designated/ Restricted £	Total for 2022 £	Total for 2021 £
Youth Activities	56.46	0.00	56.46	12.00
Total Income from activities	56.46	0.00	56.46	12.00

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 significantly improved with the new group VIPS hiring the hall and the Enfield Town Karate club returning, and increasing, its use of the hall.

	Unrestricted £	Designated/ Restricted £	Total for 2022 £	Total for 2021 £
Lancaster Road Playgroup	0.00	0.00	0.00	3,157.89
Enfield Karate	2,642.50	0.00	2,642.50	1,297.50
VIPS	16,971.25	0.00	16,971.25	6,795.00
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	19,613.75	0.00	19,613.75	11,250.39

5. Investment income

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

	Unrestricted £	Designated/ Restricted £	Total for 2022 £	Total for 2021 £
Interest from COIF	0.00	458.28	458.28	6.39
Other Interest	0.00	18.13	18.13	1.95
Total investment income	0.00	476.41	476.41	8.34

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 2022 £	Total for 2021 £
Funds Collected on Behalf of Other Charities:				
Use Where Needed Most*	0.00	1,422.83	1,422.83	1,227.00
Invite People to Christ*	0.00	0.00	0.00	0.00
Abolish Poverty & End Suffering*	0.00	305.51	305.51	267.00
Develop Disciples to Serve*	0.00	0.00	0.00	0.00
Congregation Support Minister	0.00	125.00	125.00	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	5.00	5.00	40.00
Outreach International	0.00	250.00	250.00	260.00
Funds collected for other charities	0.00	2,108.34	2,108.34	1,894.00
Florence Riseley loan repayments	0.00	0.00	0.00	0.00
Total other receipts	0.00	2,108.34	2,108.34	1,894.00

*Donations to world church funds

7. Grants/Loans

A loan of £2,400 was made from the Florence Riseley Loan Fund in 2021.

8. 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 2022 £	Total for 2021 £
Youth activities	79.74	0.00	79.74	0.00
Outreach, subsidies & socials	776.51	0.00	776.51	200.00
Worldwide Ministries	2,389.15	0.00	2,389.15	2,319.56
Mission Centre Ministries	5,000.00	0.00	5,000.00	3,000.00
Congregation Support Minister	2,000.00	0.00	2,000.00	4,000.00
British Isles Ministers Expenses	80.68	0.00	80.68	25.00
Leading Congregations In Mission	0.00	307.00	307.00	0.00
Rise Magazine	50.00	0.00	50.00	50.00
Dunfield Charity	6,000.00	0.00	6,000.00	2,500.00
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	0.00
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	19,376.08	307.00	19,683.08	15,094.56

9. 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 2022 £	Total for 2021 £
Transferred from Insurance	0.00	200.00	200.00	200.00
Computer and IT	244.07	0.00	244.07	539.33
Plumbing	0.00	0.00	0.00	180.00
Fire safety	214.43	0.00	214.43	2,823.10
Heating and gas	0.00	0.00	0.00	1,534.92
Electrics and lighting	0.00	0.00	0.00	48.49
Furniture and equipment	0.00	0.00	0.00	4,789.20
Security	497.16	0.00	497.16	497.60
Church and church hall exterior	0.00	0.00	0.00	0.00
Windows and skylights	0.00	0.00	0.00	196.23
Church and church hall interior	0.00	0.00	0.00	0.00
Health & safety improvements	0.00	0.00	0.00	170.00
General Maintenance	46.00	0.00	46.00	26.03
Total maintenance, repairs & renewals	1,001.66	200.00	1,201.66	11,004.90

10. 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 2022.

	Unrestricted £	Designated/ Restricted £	Total for 2022 £	Total for 2021 £
Cleaning Materials	0.00	0.00	0.00	4.15
Church Garden	0.00	0.00	0.00	0.00
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	1,469.60	0.00	1,469.60	1,170.03
Gas	1,882.91	0.00	1,882.91	1,339.47
Water	356.52	0.00	356.52	229.79
Electricity	946.87	0.00	946.87	568.64
Insurance	1,953.41	0.00	1,953.41	1,810.25
Telephone/alarm	133.34	0.00	133.34	393.38
Cost of Hall Lettings	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Management & admin	6,742.65	0.00	6,742.65	5,515.71

11. Transfer from Operating Reserve Fund

As the financial situation has improved dramatically in 2022 there was no need to make any transfers from the Operating Reserve Fund to support the church's operation or charitable work.

12. Transfer to Major Repairs & Renewals Fund

A transfer of £1,288.11 was made to the Major Repairs & Renewals fund in 2022.

13. Movements in Funds in 2022

	Balance b/f £	Income £	Expenditure £	Transfers £	Balance c/f £
Repairs & Renewals (Designated)	55,216.46	141.02	-200.00	1,288.11	56,445.59
Operating Reserve (Designated)	41,054.43	261.70	0.00	0.00	41,316.13
E. Barber/E. Worth Caring (Restricted)	4,258.31	42.07	-307.00	0.00	3,993.38
Florence Riseley (Restricted)	2,538.13	31.62	0.00	0.00	2,569.75
	103,067.33	476.41	-507.00	1,288.11	104,324.85
Congregation Surplus	12,288.11	35,469.54	-27,120.39	-1,288.11	19,349.15
Total Funds & Reserves	115,355.44	35,945.95	-27,627.39	0.00	123,674.00

14. Major Repairs & Renewals Fund - itemised

£

Repairs & Renewals Fund b/f 2021

55,216.46

Interest from COIF

122.89

Other Interest

18.13

Sale of assets

0.00

Designated Playgroup Donation

0.00

Total Income

141.02

Transferred from Insurance

-200.00

General maintenance

0.00

Health and safety

0.00

Fire safety

0.00

Computer and IT

0.00

Heating and gas

0.00

Plumbing

0.00

Electric cooker and cabling

0.00

Total Expenditure

-200.00

Transfer from Congregation surplus

1,288.11

Repairs & Renewals Fund c/f 2022

56,445.59

15. Operating Reserve Fund – itemised

£

Operating Reserve Fund b/f 2021

41,054.43

Interest from COIF

261.70

Transfer to Congregation deficit

0.00

Operating Reserve Fund c/f 2022

41,316.13

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

	£
E Barber/E Worth Caring Fund b/f 2021	4,258.31
Interest from COIF	42.07
Dunfield event subsidies	-307.00
E Barber/E Worth Caring Fund c/f 2022	<u>3,993.38</u>

17. Florence Riseley Fund -itemised

	£
Florence Riseley Fund b/f 2021	2,538.13
Interest from COIF	31.62
Loan repayments	0.00
Loans made	0.00
Florence Riseley Fund c/f 2022	<u>2,569.75</u>

18. Congregation Surplus - itemised

Unrestricted surplus b/f 2021	12,288.11
Transfer from Operating Reserve	0.00
Distribution of previous years surplus plus transfer from Operating Reserve:	
Dunfield Charity	-6,000.00
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	-1,288.11
Net Surplus c/f 2021	<u>0.00</u>
Surplus on unrestricted income & expenditure 2022	19,349.15
Unrestricted surplus c/f 2022	<u>19,349.15</u>

19. Fees for Examining the Accounts

This is being done on a voluntary basis and therefore no fee was paid in 2022.

20. Employees

There were no employees of the church in 2022. All work on behalf of the charity was undertaken by volunteers

21. Trustee Expenses

No expenses were paid to the charity's trustees in 2022.

22. Related Party Transactions

No payments were made to any related parties during 2022.