

Community of Christ – Enfield Congregation

Trustees Annual Report

Year ended 31st December 2023

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Community of Christ – Enfield Congregation

Trustees Annual Report for the year ended 31st December 2023

1. Legal and Administrative Information

Charity Name: Community of Christ – Enfield

Charity Commission registered number: 247926

Report for the financial year: 1st January 2023 to 31st December 2023

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 2022. 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 2023. 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

During 2023 the church was 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 was used for worship by a Pentecostal group as arranged with the Pastor Leadership Team.

The 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 are now renting the church hall four days a week on a regular basis and are also using it for a couple of hours on a Monday evening. Karate continues to use the church hall on a Saturday afternoon and on a Wednesday night.

Financial results

The charity surplus of £15,228.87 in 2023 compared to an operating surplus of £19,349.15 for 2022. This was mainly because of a timing difference of £3,160 for 2023 hall rent paid by VIPs in early 2024. Running costs increased because of inflationary pressures. The surplus for 2023 was still a healthy 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. A legal agreement is in the process of being negotiated with the company's directors and the commercial rent has been assessed by a surveyor as part of this exercise. The rent will increase to a base level of £11,400 per annum, from commencement of the agreement, and will be reviewed annually thereafter.

The congregation's offerings fell from £3,752.88 in 2022 to £3,241.8 in 2022, which is a little disappointing. Once again the congregation has been asked to consider what extra money they can donate in order to achieve the amount budgeted for 2024 of £3,500.

The increased use of the church hall both by VIPS and Enfield Town Karate is very encouraging, although there was a timing issue with VIPS paying the last months of 2023 in 2024.

	2024 Estimate	2023 Actual	2022 Actual	2021 Actual
Income from Hall Lettings				
Lancaster Road Playgroup	£ 0.00	£ 0.00	£ 0.00	£ 3,157.89
Enfield Town Karate	£ 3,000.00	£ 3,803.75	£ 2,642.50	£ 1,297.50
VIPS	£19,000.00	£15,783.75	£16,971.25	£ 6,795.00
Other Hall Lettings	<u>£ 0.00</u>	<u>£ 0.00</u>	<u>£ 0.00</u>	<u>£ 0.00</u>
Total	<u>£22,000.00</u>	<u>£19,587.50</u>	<u>£19,613.75</u>	<u>£11,250.39</u>

Investment

In the COIF Fund the average interest amounted to 1.08%, a slight increase from last year. The interest accrued for the 2023 financial year from the NS&I, at a gross AER of 1%, amounted to £150.83, an increase from the previous year of £18.13.

Future activities

The benefit of the improved lighting in the church and hall has been felt with electricity consumption reducing. The cost of the investment came in at £5,940, just under the budget estimate of £6,000.

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. The Peace Garden and paved area project needs to be progressed in 2024 as this legacy this needs to be spent in a timely manner.

The Pastor Leadership Team is aware that major repairs may be needed at some point in the future as the church buildings' infrastructure ages. Therefore, as recommended in the 2022 Trustees Report, £6,349.15 from the operating surplus for 2022 has been transferred 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 £15,228.87 as at the 31st December of 2023 be supplemented by a transfer from operating reserves of £2,771.13 to be distributed as follows:

	Recommended 2024 £	Actual 2023 £
The Dunfield Charity	15,000.00	10,000.00
Congregation Support Minister	0.00	0.00
Children's Holiday Camp	1,000.00	1,000.00
Chattanooga branch	2,000.00	2,000.00
Transfer to Operating Reserve	0.00	0.00
Transfer to repairs & renewals	0.00	6,349.15
Total Distribution	<u>18,000.00</u>	<u>19,349.15</u>

Dunfield House (run by The Dunfield Charity) is a key part of the British Isles Mission to bring the church's message of joy, hope, love and peace to all the many diverse groups that visit. The roof of the main house is in need of serious repair, the congregation voted during the annual financial business meeting on the 28th April 2024 to make a significant contribution to this repair of £15,000 and that a transfer from the operating reserve should be made to facilitate this

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 2024 (Unrestricted)

	Actual 2022	Actual 2023	Budget 2024
<u>Income</u>			
Offerings & Gift Aid	5,789.33	3,866.87	3,850.00
Rent	10,010.00	10,010.00	10,000.00
VIPS	16,971.25	15,783.75	19,000.00
Karate	2,642.50	3,803.75	3,000.00
Playgroup	0.00	0.00	0.00
Other Income	56.46	47.65	110.00
	35,469.54	33,512.02	35,960.00
<u>Costs</u>			
Utility costs	3,186.30	3,679.75	4,530.00
Office & admin costs	1,602.94	2,594.08	2,000.00
Professional Fees	0.00	0.00	2,500.00
Insurance	1,953.41	2,119.76	2,500.00
Repairs & maintenance	1,001.66	1,788.21	7,000.00
Other costs	130.68	80.74	905.00
	7,874.99	10,262.54	19,435.00
<u>Grants</u>			
Mission Centre	5,000.00	5,000.00	7,000.00
Worldwide Ministries	2,389.15	2,460.82	2,534.64
Outreach	856.25	559.79	1,360.00
	8,245.40	8,020.61	10,894.64
Congregation Surplus	19,349.15	15,228.87	5,630.36

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 2022 and 2023, is shown in the table below:

Major repairs & Renewals	Actual 2022	Actual 2023	Budget 2024
Transferred from Insurance	200.00	200.00	200.00
Computer and IT	0.00	0.00	0.00
Plumbing	0.00	0.00	0.00
Fire safety	0.00	0.00	0.00
Heating and gas	0.00	0.00	1,000.00
Electrics and lighting	0.00	5,940.00	0.00
Furniture and equipment	0.00	0.00	0.00
Security	0.00	0.00	0.00
Church and church hall exterior	0.00	0.00	11,000.00
Windows and skylights	0.00	0.00	0.00
Church and church hall interior	0.00	0.00	0.00
Health & safety improvements	0.00	0.00	0.00
General Maintenance	0.00	0.00	0.00
Total Major Repairs & Renewals	200.00	6,140.00	12,200.00

7. Policies

Reserves policy

The Operating Reserve Fund totalling £41,316.13 at the end of 2023 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: 28th April 2024

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 2023, 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: 26th October 2024

Community of Christ – Enfield Congregation

Statement of Financial Activities for the year ended 31st December 2023

	Notes	Unrestricted £	Designated /Restricted £	Total for 2023 £	Total for 2022 £
Receipts					
Donations	1	3,866.87	1,000.00	4,866.87	5,789.33
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	47.65	0.00	47.65	56.46
Activities for generating funds:	4	19,587.50	0.00	19,587.50	19,613.75
Investment income	5	0.00	2,229.51	2,229.51	476.41
Gross Income		33,512.02	3,229.51	36,741.53	35,945.95
Other receipts	6	0.00	2,290.83	2,290.83	2,108.34
Total receipts		33,512.02	5,520.34	39,032.36	38,054.29
Payments					
Payments for generating funds		0.00	0.00	0.00	0.00
Grants/Loans	7	0.00	0.00	0.00	0.00
Charitable activities	8	21,097.61	98.00	21,195.61	19,683.08
Repairs & renewals	9	1,788.21	6,140.00	7,928.21	1,201.66
Management & Administration	10	8,397.33	0.00	8,397.33	6,742.65
Loan interest		0.00	0.00	0.00	0.00
Total expenditure		31,283.15	6,238.00	37,521.15	27,627.39
Other Payments	6	0.00	2,290.83	2,290.83	2,108.34
Total Payments		31,283.15	8,528.83	39,811.98	29,735.73
Net of Receipts/(Payments)		2,228.87	-3,008.49	-779.62	8,318.56
Transfer to/from Operating Reserve	11	2,771.13	0.00	2,771.13	0.00
Transfer to/from Repairs & Renewals	12	-6,349.15	6,349.15	0.00	0.00
Cash funds last year end		19,349.15	104,324.85	123,674.00	115,355.44
Cash funds this year end		18,000.00	107,665.51	122,894.38	123,674.00

Community of Christ – Enfield Congregation

Statement of Assets & Liabilities as at 31st December 2023

	Notes	Unrestricted £	Designated /Restricted £	Total for 2023 £	Total for 2022 £
<u>Cash Funds</u>					
National Savings Bank				19,645.72	19,494.89
Cater Allen				30,108.56	28,045.44
Barclays Current Account				23,576.10	28,702.62
Charity Aid Foundation				49,509.73	47,431.05
Cash in Hand				54.27	0.00
Total Cash Funds				122,894.38	123,674.00
<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				122,894.38	123,674.00
<u>Representing</u>					
Major Repairs & Renewals Fund	14	0.00	56,805.57	56,805.57	56,445.59
Operating Reserve Fund	15	0.00	40,340.29	40,340.29	41,316.13
Tomkinson Bequest	16	0.00	1,000.00	1,000.00	0.00
E Barber/E Worth Caring Fund	17	0.00	4,066.61	4,066.61	3,993.38
Florence Riseley Fund	18	0.00	2,681.91	2,681.91	2,569.75
Congregation Surplus	19	18,000.00	0.00	18,000.00	19,349.15
Total Funds & Reserves	13	18,000.00	104,894.38	122,894.38	123,674.00

Approved by the Trustees and signed on its behalf by:



Andrew Fox – Pastor and Chair of the Pastor Leadership Team

Date: 28th April 2024

Community of Christ – Enfield Congregation

Notes forming part of the financial statements for the year ended 31st December 2023

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 2023 £	Total for 2022 £
Offerings	3,241.87	0.00	3,241.87	3,752.88
Gift Aid	615.00	0.00	615.00	2,036.45
Ministerial donations	0.00	0.00	0.00	0.00
Local church donations	10.00	0.00	10.00	0.00
Other Donations	0.00	1,000.00	1,000.00	0.00
Lancaster Road Playgroup donation	0.00	0.00	0.00	0.00
Total donations	3,866.87	1,000.00	4,866.87	5,789.33

2. Other income

Other income for 2023 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 2023 £	Total for 2022 £
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 2023 £	Total for 2022 £
Youth Activities	27.65	0.00	27.65	56.46
Outreach Subsidies & Socials	20.00	0.00	20.00	0.00
Total Income from activities	47.65	0.00	47.65	56.46

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 2023 £	Total for 2022 £
Lancaster Road Playgroup	0.00	0.00	0.00	0.00
Enfield Karate	3,803.75	0.00	3,803.75	2,642.50
VIPS	15,783.75	0.00	15,783.75	16,971.25
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	19,587.50	0.00	19,587.50	19,613.75

5. Investment income

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

	Unrestricted £	Designated/ Restricted £	Total for 2023 £	Total for 2022 £
Interest from COIF	0.00	2,078.68	2,078.68	458.28
Interest from N.S.B.	0.00	150.83	150.83	18.13
Total investment income	0.00	2,229.51	2,229.51	476.41

6. Other Receipts

The congregation has received contributions for other charities for several years. We have been advised that, as the congregation actively solicits these contributions, they represent restricted income of the Charity, even though the donations are paid directly to these other charities as they are received. Therefore, these contributions are included in the accounts.

	Unrestricted £	Designated £	Total for 2023 £	Total for 2022 £
Funds Collected on Behalf of Other Charities:				
Use Where Needed Most*	0.00	1,346.33	1,346.33	1,422.83
Invite People to Christ*	0.00	0.00	0.00	0.00
Abolish Poverty & End Suffering*	0.00	556.50	556.50	305.51
Develop Disciples to Serve*	0.00	0.00	0.00	0.00
Congregation Support Minister	0.00	25.00	25.00	125.00
World Conference	0.00	0.00	0.00	0.00
Euro Tribe	0.00	8.00	8.00	0.00
Children's Holiday Camp	0.00	0.00	0.00	0.00
Dunfield House	0.00	90.00	90.00	5.00
Outreach International	0.00	265.00	265.00	250.00
Funds collected for other charities	0.00	2,290.83	2,290.83	2,108.34
Florence Riseley loan repayments	0.00	0.00	0.00	0.00
Total other receipts	0.00	2,290.83	2,290.83	2,108.34

*Donations to world church funds

7. Grants/Loans

A loan of £2,400 was made from the Florence Riseley Loan Fund in 2022.

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 2023 £	Total for 2022 £
Youth activities	375.99	0.00	375.99	79.74
Outreach, subsidies & socials	183.80	0.00	183.80	776.51
Worldwide Ministries	2,460.82	0.00	2,460.82	2,389.15
Mission Centre Ministries	5,000.00	0.00	5,000.00	5,000.00
Congregation Support Minister	0.00	0.00	0.00	2,000.00
British Isles Ministers Expenses	27.00	0.00	27.00	80.68
Leading Congregations In Mission	0.00	98.00	98.00	307.00
Rise Magazine	50.00	0.00	50.00	50.00
Dunfield Charity	10,000.00	0.00	10,000.00	6,000.00
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	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	21,097.61	98.00	21,195.61	19,683.08

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 2023 £	Total for 2022 £
Transferred from Insurance	0.00	200.00	200.00	200.00
Computer and IT	294.33	0.00	294.33	244.07
Plumbing	0.00	0.00	0.00	0.00
Fire safety	233.62	0.00	233.62	214.43
Heating and gas	0.00	0.00	0.00	0.00
Electrics and lighting	19.10	5,940.00	5,959.10	0.00
Furniture and equipment	28.00	0.00	28.00	0.00
Security	474.16	0.00	474.16	497.16
Church and church hall exterior	0.00	0.00	0.00	0.00
Windows and skylights	0.00	0.00	0.00	0.00
Church and church hall interior	0.00	0.00	0.00	0.00
Health & safety improvements	0.00	0.00	0.00	0.00
General Maintenance	739.00	0.00	739.00	46.00
Total maintenance, repairs & renewals	1,788.21	6,140.00	7,928.21	1,201.66

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 2023.

	Unrestricted £	Designated/ Restricted £	Total for 2023 £	Total for 2022 £
Cleaning Materials	3.74	0.00	3.74	0.00
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	2,594.08	0.00	2,594.08	1,469.60
Gas	1,661.70	0.00	1,661.70	1,882.91
Water	630.42	0.00	630.42	356.52
Electricity	1,387.63	0.00	1,387.63	946.87
Insurance	2,119.76	0.00	2,119.76	1,953.41
Telephone/alarm	0.00	0.00	0.00	133.34
Cost of Hall Lettings	0.00	0.00	0.00	0.00
Other costs	0.00	0.00	0.00	0.00
Total Management & admin	8,397.33	0.00	8,397.33	6,742.65

11. Transfer from Operating Reserve Fund

Although there was no transfer from the operating fund in 2023, the congregation decided they wished to make a contribution of £15,000 to the urgent roof repair needed at Dunfield House, and therefore a transfer of £2,771.73 would be made in 2024 to facilitate this as the operating surplus in 2023 was not sufficient to support this.

12. Transfer to Major Repairs & Renewals Fund

A transfer of £1,288.11 was made to the Major Repairs & Renewals fund in 2023.

13. Movements in Funds in 2023

	Balance b/f £	Income £	Expenditure £	Transfers £	Balance c/f £
Repairs & Renewals (Designated)	56,445.59	150.83	-6,140.00	6,349.15	56,805.57
Operating Reserve (Designated)	41,316.13	1,795.29	0.00	-2,771.13	40,340.29
Tomkinson Bequest	0.00	1,000.00	0.00	0.00	1,000.00
E. Barber/E. Worth Caring (Restricted)	3,993.38	171.23	-98.00	0.00	4,066.61
Florence Riseley (Restricted)	2,569.75	112.16	0.00	0.00	2,681.91
	104,324.85	3,229.51	-6,238.00	3,578.02	104,894.38
Congregation Surplus	19,349.15	33,512.02	-31,283.15	-3,578.02	18,000.00
Total Funds & Reserves	123,674.00	36,741.53	-37,521.15	0.00	122,894.38

14. Major Repairs & Renewals Fund - itemised

£

Repairs & Renewals Fund b/f 2022	56,445.59
Interest from COIF	0.00
Other Interest	150.83
Sale of assets	0.00
Designated Playgroup Donation	0.00
Total Income	150.83
Transferred from Insurance	-200.00
General maintenance	0.00
Health and safety	0.00
Furniture and equipment	0.00
Computer and IT	0.00
Heating and gas	0.00
Plumbing	0.00
Electrics and lighting	-5,940.00
Total Expenditure	-6,140.00
Transfer from Congregation surplus	6,349.15
Repairs & Renewals Fund c/f 2023	56,805.57

15. Operating Reserve Fund – itemised

£

Operating Reserve Fund b/f 2022	41,316.13
Interest from COIF	1,795.29
Transfer to Congregation deficit	-2,771.13
Operating Reserve Fund c/f 2023	40,340.29

16. Tomkinson Bequest -itemised

£

Tomkinson Bequest b/f 2022	0.00
Bequest	1,000.00
Expenditure	0.00
Tomkinson Bequest c/f 2023	1,000.00

17. E Barber/E Worth Caring Fund - itemised

£

E Barber/E Worth Caring Fund b/f 2022	3,993.38
Interest from COIF	171.23
Dunfield event subsidies	-98.00
E Barber/E Worth Caring Fund c/f 2023	4,066.61

18. Florence Risely Fund - itemised

Florence Risely Fund b/f 2022	2,569.75
Interest from COIF	112.16
Loan repayments	0.00
Loans made	0.00
Florence Riseley Fund c/f 2023	2,681.91

19. Congregation Surplus - itemised

Unrestricted surplus b/f 2022	19,349.15
Distribution of previous years surplus	
Dunfield Charity	-10,000.00
Congregation Support Minister	0.00
Children's Holiday Camp	-1,000.00
Chattanooga Congregation	-2,000.00
Roxas - Philippines	0.00
Transfer to repairs & renewals	-6,349.15
Net Surplus c/f 2022	0.00
Surplus on unrestricted income & expenditure 2023	15,228.87
Transfer from Operating Reserve 2023	2,771.13
Unrestricted surplus c/f 2023	18,000.00

20. Fees for Examining the Accounts

This is being done on a voluntary basis and therefore no fee was paid in 2023.

21. Employees

There were no employees of the church in 2023. All work on behalf of the charity was undertaken by volunteers

22. Trustee Expenses

No expenses were paid to the charity's trustees in 2023.

23. Related Party Transactions

No payments were made to any related parties during 2023.