

Company number: 01166357

Charity number: 267469

THE CONGREGATIONAL FEDERATION LIMITED

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

COMPANY LIMITED BY GUARANTEE

**THE CONGREGATIONAL FEDERATION LIMITED**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2022**

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# THE CONGREGATIONAL FEDERATION LIMITED

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also directors of the Company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
01166357 (England and Wales)

**Registered Charity number**  
267469

**Registered office**  
8 Castle Gate  
Nottingham  
NG1 7AS

#### Trustees (also Directors of the Company)

Mr J A Lyon (Chairperson)		
Mrs S M Austin	<b>Appointed</b>	1 January 2022
Revd C J Bamforth Damp		
Mrs E M Bentham		
Mr J D Bentham	<b>Resigned</b>	27 March 2022
Mrs H Biggin		
Revd C E Booton	<b>Appointed</b>	1 January 2022
	<b>Resigned</b>	13 March 2023
Mr E P Fenwick		
Revd C L Gillham		
Revd J Holloway		
Revd C James	<b>Resigned</b>	17 November 2022
Revd F Y Kamara		
Revd O C Kinchin	<b>Appointed</b>	14 May 2022
Miss M M C McGuinness		
Dr B W Mason	<b>Appointed</b>	18 November 2022
Revd C J Stott	<b>Resigned</b>	7 March 2022
	<b>Appointed</b>	31 October 2022
	<b>Resigned</b>	17 November 2022
Revd S Nockels		
Revd G Simonis		
Mr M Taylor		
Revd T Wilson		

**Company Secretary**  
Mr D M Tucker

**Independent Examiner**  
UHY Hacker Young, 14 Park Row, Nottingham, NG1 6GR

**THE CONGREGATIONAL FEDERATION LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 DECEMBER 2022**

**Bankers**

National Westminster Bank Plc, Ground Floor, Grand Central, Unit 24, Birmingham B2 4BF

**Solicitors**

Nelsons Solicitors Ltd, Pennine House, 8 Stanford Street, Nottingham, NG1 7BQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Company is governed by its Memorandum and Articles of Association, which were last revised on 19th November 2005. Funds recognised on the balance sheet are for the furtherance of the Charity's aims.

**Recruitment and appointment of New Trustees**

In order to qualify as a Director of the Company, each individual has to be a Trustee and member of Council of the Congregational Federation.

The Directors do not have any beneficial interests in any shares of the Company as the Company is limited by guarantee. In the event of the Company being wound up, personal liability is limited to an amount not exceeding five pounds.

**Induction and training of New Trustees**

New Trustees receive guidance on Trusteeship and a copy of the Charity Commission publication 'CC3 - The Essential Trustee'. In addition, all Trustees receive periodic training sessions explaining the overall importance and nature of their role. The Company may also from time to time invite its legal or other advisors to meetings to address a particular topic, particularly at times of reviewing major matters. The provision of Trustee training continues to be periodically reviewed.

**Organisational structure**

Trustees of the Congregational Federation are entitled to become Directors and Trustees of The Congregational Federation Ltd and those who elect to serve, participate in Trustee meetings (also known as Executive Committee Meetings) which are normally held during the same weekend as the Council meetings of the Federation; they may also be called to participate in Trustee meetings at other times during the year as required.

A variety of issues relating to Trusteeship are discussed from time to time including by way of examples, issues relating to trusts, charities, property, finance, and insurance.

**Related parties**

The Company acts as Custodian Trustee for The Congregational Federation itself; as such the Charity is considered a related party. Other related parties are detailed in note 17.

**Risk management**

The Trustees are regularly presented with full financial information regarding the Charity.

In addition, the Trustees are made aware of movements of funds held on behalf of churches for which we are Custodian Trustees and controls are in place regarding movement of such funds. Internal control procedures are regularly reviewed and updated to ensure that such controls are appropriate to provide reasonable assurance against fraud and error.



**THE CONGREGATIONAL FEDERATION LIMITED**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2022**

**OBJECTIVES AND ACTIVITIES**

**Objectives and Aims**

The Company is principally engaged in acting as Custodian Trustee for the churches of Congregational Federation and also for The Congregational Federation itself. It is a registered charity.

The Company is limited by guarantee and does not trade with a view to profit.

**Public Benefit**

The Trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit Requirement. The Company exists for the public benefit of Congregational Churches. It acts as a Custodian Trustee for buildings and investments and is an umbrella body offering information and advice on matters relating to Trusteeship.

**Significant activities**

The Company's overall movement in funds in the year shows a loss of (£2,992,835) (2021: gain £134,720).

The net movement in funds excluding restricted and endowed funds shows a loss of (£1,258,597) (2021: £7,040).

During the year the Company continued to administer the assets of closed churches in line with the dissolution clauses of each closed church. Middleton-by-Wirksworth and Park Congregational Church, Dudley closed during the year.

During 2022 the Trustees conducted a diligent process to distribute the proceeds of sale of St Clements Ipswich and Brimington according to the dissolution clauses specified in the respective trust deeds. In both cases this involved convening meetings of representatives of Congregational Churches local to the closed churches.

During the year £2,034,569 (2021: £424,153) was distributed from the sales of closed churches of which £880,862 (2021: £414,153) was distributed to the Congregational Federation.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities and assets held as Custodian Trustee**

During the year the Company has continued in its role as Custodian Trustee to a significant number of Congregational Churches and Trusts, and of the Congregational Federation itself.

The Company has continued to deal with all the aspects of the sale of redundant church buildings under its Trusteeship. It continues to offer support and advice to local churches covering a wide range of issues including trusteeship, charitable status, leases and other occupancy agreements, disposals of property, planning and funding applications, disputes and other miscellaneous advice.

The Company also administers funds totaling £5,590,038 (2021: £6,206,572) at market value, on behalf of Congregational Churches, Trusts, and Areas. and £10,294,010 (2021: £10,770,359) investments at market value on behalf of Congregational Federation. These funds are not part of these financial statements. The records for these assets are kept separate from those of the Company and are subject to periodic independent scrutiny.

The properties over which the Company acts as a Custodian Trustee are listed in Appendix 1 to the Accounts.

The Company continues to improve its administrative and reporting procedures.

**Investment performance**

During the year the investments produced an unrealised loss of £12,418 (2021: unrealised gain £12,471) and a realised loss of £703 (2021: realised gain £3,470).

**THE CONGREGATIONAL FEDERATION LIMITED**  
**REPORT OF THE TRUSTEES**  
**FINANCIAL REVIEW**  
**YEAR ENDED 31 DECEMBER 2022**

**Reserves Policy**

Free Reserves provide the working capital requirements of the Company, whilst providing a buffer of liquid funds in case of unexpected increases in costs, particularly, although not exclusively, arising from its role as Managing Trustee.

The Company calculates its Free Reserves as those held in the General Purpose Fund (as disclosed in note 16) less the tangible non-current assets, which are those tangible fixed assets (within note 11) allocated to the General Purpose Fund.

The level of Free Reserves is considered to be sufficient.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General Purposes Fund	55,022	1,311,080
Less Tangible Non-Current Assets	(25,000)	(25,000)
	<hr/>	<hr/>
	30,022	1,286,080
Less long term loan	-	(1,255,342)
	<hr/>	<hr/>
<b>Free Reserves</b>	<b>30,022</b>	<b>30,738</b>
	<hr/> <hr/>	<hr/> <hr/>

**Investment policy**

The investment policy of the Company is to maintain a balance between income and capital growth, subject to a moderate degree of risk, with up to 5% high risk. There should be no exposure to tobacco, alcohol, armaments, gambling, pornography or high-interest lending.

**Investment Controls**

Investment funds held in the name of the Company on behalf of separate churches and trusts are not Company assets, and as such are not included within these accounts. These holdings are held in designated accounts; the income being derived from these investments is held in a clients' account within the Company's accounting systems.

**Fundraising**

No fundraising is carried out by The Congregational Federation Limited.

**FUTURE DEVELOPMENTS**

The Company continues to work with Congregational Federation with regards to the challenges faced by Congregational Churches and also continues to explore church regeneration opportunities, taking into account both financial and operating requirements.

The Trustees will periodically review the levels of the Future Evaluations Costs Fund.

**THE CONGREGATIONAL FEDERATION LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Trustees are required to:

- Observe the methods and principles in the Charities SORP (FRS 102);
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Mr J A Lyon  
Chair

Dated: 21 April 2023

**Company Registration Number 01166357  
Charity Registration Number 267469**

**THE CONGREGATIONAL FEDERATION LIMITED**  
**INDEPENDENT EXAMINATION REPORT**  
**YEAR ENDED 31 DECEMBER 2022**

**OPINION**

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022 which are set out on pages 2 to 24.

**Responsibilities and basis of report**

As the Charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



**David Allum FCCA**  
UHY Hacker Young  
Chartered Accountants and Registered Auditors  
14 Park Row  
Nottingham  
NG1 6GR

Dated: 4/5/23

**THE CONGREGATIONAL FEDERATION LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowed Funds £	2022 Total Funds 4	2021 Total Funds £
<b>Income</b>						
Voluntary income	2	-	-	-	-	-
Investments	3	2,003	9,190	-	11,193	22,647
Charitable activities	4	106	5,123	-	5,229	11,004
Other	5	-	247,544	-	247,544	313,317
<b>Total</b>		<b>2,109</b>	<b>261,857</b>	<b>-</b>	<b>263,966</b>	<b>346,968</b>
<b>Expenditure</b>						
Charitable activities	6	2,209	29,400	-	31,609	80,987
Charitable activities - Disbursements	8	-	2,034,569	-	2,034,569	424,153
<b>Total</b>		<b>2,209</b>	<b>2,063,969</b>	<b>-</b>	<b>2,066,178</b>	<b>505,140</b>
<b>Net Income / (Expenditure)</b>		<b>(100)</b>	<b>(1,802,112)</b>	<b>-</b>	<b>(1,802,212)</b>	<b>(158,172)</b>
<b>Extraordinary Item</b>	9	<b>(1,255,342)</b>	<b>-</b>	<b>-</b>	<b>(1,255,342)</b>	<b>-</b>
Gross transfers between Funds		-	-	-	-	-
<b>Net income before other recognised gains/(losses)</b>		<b>(1,255,442)</b>	<b>(1,802,112)</b>	<b>-</b>	<b>(3,057,554)</b>	<b>(158,172)</b>
<b>Other recognised gains / (losses)</b>						
Revaluation of investment property		-	3,395	-	3,395	110,564
Gains / (loss) on sale of investment property		-	74,445	-	74,445	169,857
Gains / (losses) on investments		(3,155)	(9,966)	-	(13,121)	12,471
		<b>(3,155)</b>	<b>67,874</b>	<b>-</b>	<b>64,719</b>	<b>292,892</b>
<b>Net movement in Funds</b>		<b>(1,258,597)</b>	<b>(1,734,238)</b>	<b>-</b>	<b>(2,992,835)</b>	<b>134,720</b>
<b>Total funds brought forward</b>		<b>1,331,151</b>	<b>2,599,487</b>	<b>-</b>	<b>3,930,638</b>	<b>3,795,918</b>
<b>Total Funds carried forward</b>	16	<b>72,554</b>	<b>865,249</b>	<b>-</b>	<b>937,803</b>	<b>3,930,638</b>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE**  
**YEAR ENDED 31 DECEMBER 2021**


	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
<b>Income</b>			
Voluntary income	-	-	-
Investments	847	21,800	22,647
Charitable activities	10,000	1,004	11,004
Other	-	313,317	313,317
<b>Total</b>	<b>10,847</b>	<b>336,121</b>	<b>346,968</b>
<b>Expenditure</b>			
Charitable activities	2,048	78,939	80,987
Charitable activities - Disbursements	-	424,153	424,153
<b>Total</b>	<b>2,048</b>	<b>503,092</b>	<b>505,140</b>
<b>Net Income / (Expenditure) before transfers</b>	<b>8,799</b>	<b>(166,971)</b>	<b>(158,172)</b>
Gross transfers between Funds	-	-	-
<b>Net income before other recognised gains/(losses)</b>	<b>8,799</b>	<b>(166,971)</b>	<b>(158,172)</b>
<b>Other recognised gains / (losses)</b>			
Revaluation of investment property	-	110,564	110,564
Gains / (loss) on sale of investment property	-	169,857	169,857
Gains / (losses) on investments	(1,759)	14,230	12,471
	<b>(1,759)</b>	<b>294,651</b>	<b>292,892</b>
<b>Net movement in Funds</b>	<b>7,040</b>	<b>127,680</b>	<b>134,720</b>
<b>Total funds brought forward</b>	<b>1,324,111</b>	<b>2,471,807</b>	<b>3,795,918</b>
<b>Total Funds carried forward</b>	<b>1,331,151</b>	<b>2,599,487</b>	<b>3,930,638</b>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Non Current Assets</b>					
Tangible assets	11	25,000	-	25,000	25,000
Investments	12	20,516	100,457	120,973	147,119
		<b>45,516</b>	<b>100,457</b>	<b>145,973</b>	<b>172,119</b>
<b>Current Assets</b>					
Investment property	13	-	599,925	599,925	1,469,756
<b>Debtors</b>					
Amounts falling due within one year	14	8,759	11,986	20,745	17,283
Cash in hand		26,952	164,634	191,586	1,043,626
<b>Debtors</b>					
Amounts falling due after more than one year	14	56,454	-	56,454	1,317,569
		<b>92,165</b>	<b>776,545</b>	<b>868,710</b>	<b>3,848,234</b>
<b>Creditors</b>					
Amounts falling due within one year	15	(8,673)	(11,753)	(20,426)	(27,488)
<b>Net Current Assets</b>		<b>83,492</b>	<b>764,792</b>	<b>848,284</b>	<b>3,820,746</b>
<b>Total Assets less Current Liabilities</b>		<b>129,008</b>	<b>865,249</b>	<b>994,257</b>	<b>3,992,865</b>
<b>Creditors</b>					
Amounts falling due after more than one year	15	(56,454)	-	(56,454)	(62,227)
<b>Net Assets/Total Funds</b>		<b>72,554</b>	<b>865,249</b>	<b>937,803</b>	<b>3,930,638</b>
<b>Funds</b>					
Unrestricted Funds		72,554	-	72,554	1,331,151
Restricted Funds		-	865,249	865,249	2,599,487
<b>Total</b>	16	<b>72,554</b>	<b>865,249</b>	<b>937,803</b>	<b>3,930,638</b>

The notes on pages 12 to 24 form part of these financial statements.

The financial statements were approved and authorised by the Board of Trustees on 21 April 23 and were signed on its behalf on by:



**Mr J A Lyon**  
Trustee

**THE CONGREGATIONAL FEDERATION LIMITED**  
**STATEMENT OF CASHFLOWS**  
**YEAR ENDED 31 DECEMBER 2022**

		<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Cash flow from operating activities</b>	Note 20	(2,026,963)	(406,783)
<b>Net cash flow used in operating activities</b>		<u>(2,026,963)</u>	<u>(406,783)</u>
<b>Cash flow from investing activities</b>			
Payments to acquire investments		-	(45,234)
Receipts from sales of investments		13,025	83,512
Receipts from sales of investment properties		1,167,671	1,011,184
<b>Net cash flow from investing activities</b>		<u>1,180,696</u>	<u>1,049,462</u>
<b>Cash flow from financing activities</b>			
Long-term loan repayment		(5,773)	(5,703)
<b>Net cash flow used in financing activities</b>		<u>(5,773)</u>	<u>(5,703)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<u>(852,040)</u>	<u>636,976</u>
<b>Cash and cash equivalents at 1 January</b>		1,043,626	406,650
<b>Cash and cash equivalents at 31 December</b>		<u><b>191,586</b></u>	<u><b>1,043,626</b></u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		<u><b>191,586</b></u>	<u><b>1,043,626</b></u>



**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**1.1. Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments, in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102). They have also been prepared to comply with the Companies Act 2006 and the Charities Act 2011.

**1.2. Income**

All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.3. Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs are not directly attributed to particular headings, they have been included within the General Purposes Fund within unrestricted funds. Disbursements of proceeds from the sale of closed church properties are recognised on a cash basis.

**1.4. Investment Property**

Property held for sale is included within current assets under the heading Investment properties. These are included at market value.

**1.5. Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**1.6. Fund accounting**

**Unrestricted Funds**

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 and which have not been designated for other purposes.

**Restricted Funds**

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund are set out in the notes to the financial statements.

**Endowment Funds**

Endowment Funds can only be used for particular restricted purposes and only the income can be spent by the Charity.

At the year end there were no endowed funds held by the Charity.

**1.7. Loans to Churches**

These are included within debtors. Loans to Churches consist of amounts paid by The Congregational Federation Limited in supporting or developing a church where The Congregational Federation Limited holds the custodian trusteeship over the property. There are written agreements in place for the repayment of the loan.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**ACCOUNTING POLICIES (continued)**

**1.8. Custodian Trustee**

Appendix 1 lists the churches held as custodian on behalf of the congregations or charities. These assets are held separately from the assets of the Company. The responsibilities for the safe custody of these assets are the Managing Trustees i.e., separate charities or congregations, (which does not form part of the statutory accounts).

**1.9. Closed Churches**

Following the closure of a church, when it has been agreed to transfer the assets to the Company, the Company takes on the role of Managing Trustee.

All the assets are then brought onto the balance sheet at valuation as a restricted fund which allows the accounts to show the full financial responsibilities of the Company and maintains the funds separately for reporting purposes.

Closed churches that are held for sale are accounted for as current asset investment properties.

On sale the distribution of the proceeds is determined by the Directors of The Congregational Federation Limited, who act in accordance with the dissolution clauses or any subsequent Charity Commission directive.

Closed churches which are held for potential regeneration are held as a £nil value tangible assets.

**1.10. Congregational Churches**

In the opinion of the Trustees, individual Congregational Churches and Trusts are not considered to be related parties as the Company's relationship with them is one of administration and giving advice rather than exercising influence. As such, transactions with individual Congregational Churches and Trusts are not separately disclosed within these accounts.

**1.11. Legacies**

Legacies are treated as receivable in the financial statements when notification has been received and receipt is virtually certain.

**1.12. Non-Current Investments**

Non-current investments are included at market value at the balance sheet date. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise and are not separated between realised and unrealised gains and losses.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

<b>2</b>	<b>Voluntary Income</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Voluntary income	-	-
		<hr/>	<hr/>
	<b>Total</b>	<b>-</b>	<b>-</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>3</b>	<b>Investment Income</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Rents received	165	14,924
	Income from fixed asset investments	6,086	7,663
	Bank interest received	4,942	60
		<hr/>	<hr/>
	<b>Total</b>	<b>11,193</b>	<b>22,647</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>4</b>	<b>Income from Charitable Activities</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Income relating to projects	5,123	11,004
	Other	106	-
		<hr/>	<hr/>
	<b>Total</b>	<b>5,229</b>	<b>11,004</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>5</b>	<b>Other Income</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Incoming resources received following church closures for management by The Congregational Federation Ltd		
	Investment properties	220,000	235,000
	Cash and investments	27,544	78,317
		<hr/>	<hr/>
	<b>Total</b>	<b>247,544</b>	<b>313,317</b>
		<hr/> <hr/>	<hr/> <hr/>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**6 Charitable Activities**

	Unrestricted £	Restricted £	2022 £	2021 £
General expenses	2,209	-	2,209	2,048
Project costs	-	29,400	29,400	78,939
<b>Total</b>	<b>2,209</b>	<b>29,400</b>	<b>31,609</b>	<b>80,987</b>

General expenses include costs such as bank charges.

The Company does not employ any staff. Congregational Federation provides administrative and management services to The Congregational Federation Limited but does not recharge these costs.

**7 Governance Costs**

Independent Examiners remuneration and Trustees' expenses have been borne by the Congregational Federation.

**8 Charitable Activities - Disbursements**

	2022 £	2021 £
Disbursements - Ashley	77,042	-
Disbursements - Brimington	201,189	-
Disbursements - Darwen Hollins Grove	-	142,172
Disbursements - Ipswich	536,497	-
Disbursements - Ipswich Manse	-	898
Disbursements - Nottingham	5,084	33,919
Disbursements - Polesworth	287	95,000
Disbursements - Pontypool	266	57,164
Disbursements - Ridgewell	475,000	-
Disbursements - Shalford Green	582,198	-
Disbursements - Ton Pentre	58,441	-
Disbursements - Trebanog	1,456	95,000
Disbursements - Tredegar	14,790	-
Disbursements - Truroxhill	82,319	-
<b>Total</b>	<b>2,034,569</b>	<b>424,153</b>

**9 Extraordinary Item**

The Inter-Company loan between Congregational Federation and The Congregational Federation Limited of £1,255,342 was written off during the year.

**10 Trustees' Remuneration and Benefits**

3 Trustees claimed expenses relating to closed churches for the year ended 31 December 2022 totalling £342 (2021 Nil).

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**11 Tangible Non-Current Assets**

<b>Cost</b>	<b>Property £</b>	<b>Total £</b>
At 1 January 2022	25,000	25,000
Additions	-	-
	<hr/>	<hr/>
<b>At 31 December 2022</b>	<b>25,000</b>	<b>25,000</b>
	<hr/>	<hr/>
<b>Net Book Value</b>		
At 1 January 2022	25,000	25,000
	<hr/>	<hr/>
<b>At 31 December 2022</b>	<b>25,000</b>	<b>25,000</b>
	<hr/>	<hr/>

Property includes an open church, where The Congregational Federation Limited are the Custodian Trustee. The value stated in the accounts, £25,000, represents the cost value. If the property were to be sold The Congregational Federation Limited would be entitled 60% of the property value. No depreciation has been provided in the year, as the Trustees believe that the carrying value of land and buildings is less than the residual value and any depreciation would be immaterial.

**12 Fixed Asset Investments**

	<b>UK Listed investments £</b>
<b>Market Value</b>	
At 1 January 2022	147,119
Additions	-
Disposals	(13,728)
Revaluations	(12,418)
	<hr/>
<b>At 31 December 2022</b>	<b>120,973</b>
	<hr/>

**13 Investment Property**

	<b>Investment Property £</b>
<b>Market Value</b>	
At 1 January 2022	1,469,756
Churches closed during the year	220,000
Revaluation	3,395
Disposals	(1,093,226)
	<hr/>
<b>At 31 December 2022</b>	<b>599,925</b>
	<hr/>

Investment properties are held for resale and are valued at the Trustee's estimate of market value.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Prepayments	9,882	7,643
Other debtors	2,227	1,004
Loans to Richmond - Vineyard	8,636	8,636
	<hr/> <b>20,745</b> <hr/>	<hr/> <b>17,283</b> <hr/>
<b>Amounts falling due after more than one year:</b>		
Amounts due from Congregational Federation	-	1,255,342
Loans to Richmond - Vineyard	56,454	62,227
	<hr/> <b>56,454</b> <hr/>	<hr/> <b>1,317,569</b> <hr/>
	<hr/>	<hr/>
<b>Total Debtors</b>	<hr/> <b>77,199</b> <hr/>	<hr/> <b>1,334,852</b> <hr/>
	<hr/>	<hr/>
<b>Loans to church</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Richmond - Vineyard	65,090	70,863
	<hr/>	<hr/>
<b>Total Loans</b>	<hr/> <b>65,090</b> <hr/>	<hr/> <b>70,863</b> <hr/>
	<hr/>	<hr/>
Amounts falling due within one year	8,636	8,636
Amounts falling due after more than one year	56,454	62,227
	<hr/>	<hr/>
<b>Total Loans</b>	<hr/> <b>65,090</b> <hr/>	<hr/> <b>70,863</b> <hr/>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**15 Creditors**

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other Creditors	11,790	18,852
Lloyds Bank loan - Richmond - Vineyard	8,636	8,636
	<u>20,426</u>	<u>27,488</u>
 <b>Amounts falling due between one and two years:</b>		
Lloyds Bank loan - Richmond - Vineyard	8,636	8,636
	<u>8,636</u>	<u>8,636</u>
 <b>Amounts falling due between two and five years:</b>		
Lloyds Bank loan - Richmond - Vineyard	25,908	25,908
	<u>25,908</u>	<u>25,908</u>
 <b>Amounts falling due after more than five years:</b>		
Lloyds Bank loan - Richmond - Vineyard	21,910	27,683
	<u>21,910</u>	<u>27,683</u>
 <b>Total amounts falling due after one year</b>	<u><u>56,454</u></u>	<u><u>62,227</u></u>

The outstanding Lloyds Bank Loan – Richmond – Vineyard of £65,090 is secured against 57, Buckingham Road, Petersham, Richmond, Surrey, TW10 7EH; property for which The Congregational Federation Limited is Custodian Trustee.

Total interest payable on the bank loans amounted to £3,051, (2021: £2,850). This cost is not reported through The Congregational Federation Limited's Statement of Financial Activities but is reflected in the loans outstanding.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**16 Movement in Funds**

	At 01.01.22 £	Income £	Expenditure £	Gain/(Loss) on Investments £	Investment Property Revaluation £	Transfer £	At 31.12.22 £
<b><u>Unrestricted Funds</u></b>							
General Purposes	1,311,080	1,757	(612)	(1,257,203)	-	-	55,022
<b><u>Designated Funds</u></b>							
Future Evauations Costs	10,000	-	-	-	-	-	10,000
Graveyard	10,071	352	(1,597)	(1,294)	-	-	7,532
	<b>1,331,151</b>	<b>2,109</b>	<b>(2,209)</b>	<b>(1,258,497)</b>	<b>-</b>	<b>-</b>	<b>72,554</b>
<b><u>Restricted Funds</u></b>							
Ashley	50,500	5,000	(80,062)	37,052	-	-	12,490
Brimington	201,073	-	(201,073)	-	-	-	-
Colchester - Old Heath	192,510	-	(4,661)	-	-	-	187,849
Delph	28,434	184	-	-	3,395	-	32,013
Dudley - Park	-	137,264	(168)	-	-	-	137,096
Ipswich St Clements	533,503	3,418	(536,921)	-	-	-	-
Longney	44,891	-	(2,169)	-	-	-	42,722
Middleton-by-Wirksworth	-	110,281	(1,777)	-	-	-	108,504
Nottingham	5,069	17	(5,086)	-	-	-	-
Polesworth	266	-	(266)	-	-	-	-
Pontypool - Emmaus	287	-	(287)	-	-	-	-
Ridgewell	487,637	115	(479,622)	-	-	-	8,130
Rishworth - Graveyard	7,659	75	-	-	-	-	7,734
Royton - Church	87,005	4,377	(4,419)	(6,553)	-	-	80,410
Royton - Endowed	9,963	450	(450)	(1,186)	-	-	8,777
Royton - Manse	12,795	578	(578)	(1,524)	-	-	11,271
Sandford	119,522	97	(5,416)	(703)	-	-	113,500
Shalford Green	599,451	-	(581,301)	(6,279)	-	-	11,871
Ton Pentre	76,027	1	(58,905)	-	-	-	17,123
Trebanog	1,456	-	(1,456)	-	-	-	-
Tredeggar	44,507	-	(16,475)	47,878	-	-	75,910
Trudoxhill	96,932	-	(82,877)	(4,206)	-	-	9,849
	<b>2,599,487</b>	<b>261,857</b>	<b>(2,063,969)</b>	<b>64,479</b>	<b>3,395</b>	<b>-</b>	<b>865,249</b>
<b>Total</b>	<b>3,930,638</b>	<b>263,966</b>	<b>(2,066,178)</b>	<b>(1,194,018)</b>	<b>3,395</b>	<b>-</b>	<b>937,803</b>

**Unrestricted Funds**

The General Purposes Fund represents total unrestricted Funds available to the Charity.



**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**Designated Funds**

**Future Evaluations Costs Fund** - In 2021 the Trustees established a designated fund, Future Evaluations Costs Fund, with an initial funding of £10,000 from Closed Church receipts enabling the Trustees to fund reports commissioned, in connection with Closed Churches who have closed with inadequate financial resources. Expenditure, e.g., Insurance and Utilities, will continue to be allocated to the appropriate restricted fund.

**Graveyard Fund** - The Fund is held to cover the ongoing costs of maintaining graveyards, for which the Company is the Managing Trustee.

**Restricted Funds**

**Ashley Fund** - The church closed in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. The Church sold in 2022. Interim payments were made to the Congregational Federation in 2022. The Fund to be finally distributed to the Congregational Federation during 2023.

**Brimington Church Fund** - The church closed in 2020. The church was sold in 2021. Funds emanating from the disposal were distributed in accordance with the founding deeds during 2022.

**Colchester Fund (Old Heath)** - The church closed in 2019. Any funds that may be received from a future disposal may be used for Congregational purposes.

**Delph Fund** - The church was sold several years ago, and the funds were distributed in accordance with the dissolution clause. At that time, the decision was made by the Trustees to retain 3.5 acres of agricultural land, currently valued at £29,925. The land is held on an Agricultural Tenancy with a rental of £165 per annum. The balance of the fund represents accumulated income. Any funds that may be received from a future disposal may be used for Congregational purposes.

**Dudley Fund** - The church closed in 2022. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism.

**Ipswich St. Clements Church Fund** - The church closed in 2018. The church was sold in 2021. Funds emanating from the disposal were distributed in accordance with the founding deeds during 2022.

**Longney Fund** - The church closed in 2018. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. Issues with the dissolution.

**Middleton-by-Wirksworth Fund** - The church closed in 2022. Funds emanating from the disposal to be distributed in accordance with the founding deeds.

**Nottingham Centre Church Fund** - The church closed in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. Interim payments were made to the Congregational Federation in 2021. The fund was fully distributed to the Congregational Federation during 2022.

**Polesworth Fund** - The church closed in 2019. The church was sold in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. During the 2021 a distribution was made to the Congregational Federation. The fund was fully distributed to the Congregational Federation during 2022.

**Pontypool Fund** - Emmaus Congregational Church closed in 2019. The church was sold in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. During the 2021 a distribution was made to the Congregational Federation. The fund was fully distributed to the Congregational Federation during 2022.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**Ridgewell Fund** - The Trustees appointed Ridgewell Congregational Church as the Managing Trustees of properties. Ridgewell Congregational Church are liable for all the Utilities, Insurance and maintenance of the church and manse. The balance of the fund will be made available to Ridgewell Congregational Church, once the utility accounts have been finalised.

**Rishworth Graveyard Fund** - Future obligations regarding the burial ground pass to the purchaser and any future successors in title. Future grants may be made to future owners of the graveyard, subject to confirmation that obligations are complied with and are at the Trustee's discretion.

**Royton Church** - Sold several years ago, with the funds being held as part of the Company's custodian funds. After considering the documents appertaining to the historic closure of the church, it was considered the correct treatment of the funds as part of the restricted funds within The Congregational Federation Limited company accounts.

There are three funds, with specific restrictions: -

**Royton Church Fund** - Income to be applied for the benefit of Chadderton Congregational Church, Greenacres Congregational Church, (Oldham), Springhead Congregational Church (Oldham) & Shaw & Heyside United Reformed Church.

**Royton Endowed Fund** - Income to be applied for the benefit of Shaw & Heyside United Reformed Church.

**Royton Manse Fund** - Income to be applied for the benefit of Northern College, Manchester, (Charity No: 529253).

**Sandford Fund** - The church closed 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. Valued at £100,000.

**Shalford Green Fund** - comprising of two properties. The church closed in 2018. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. The church was sold in 2021 and The Manse sold in 2022. Interim payments were made to the Congregational Federation in 2022. The Fund to be finally distributed to the Congregational Federation during 2023.

**Ton Pentre Fund** - The church closed in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. The church sold in February 2022. Interim payments were made to the Congregational Federation in 2022. The Fund to be finally distributed to the Congregational Federation during 2023.

**Trebanog Fund** - The church closed in 2020. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. The fund was fully distributed to the Congregational Federation during 2022.

**Tredegar Bethania Fund** - The church closed in 2021. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. 14.5% of the sale price is due to the Unaffiliated Congregational Churches Charities, together with a loan repayment of £15,000, which is already reflected within The Congregational Federation Limited Statutory Accounts. The Fund to be finally distributed to the Congregational Federation during 2023.

**Trudoxhill Fund** - The church closed in 2019. On dissolution, any remaining funds after payment of expenses may be applied for charitable purposes in connection with Congregationalism. The church sold in 2022. Interim payments were made to the Congregational Federation in 2022. The Fund to be finally distributed to the Congregational Federation during 2023.

# THE CONGREGATIONAL FEDERATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### MOVEMENT IN FUNDS COMPARISON

#### Movement in Funds

	At 01.01.21 £	Income £	Expenditure £	Gain/(Loss) on Investments £	Investment Property Revaluation £	Transfer £	At 31.12.21 £
<b>Unrestricted Funds</b>							
General Purposes	1,312,551	447	(889)	(1,029)	-	-	1,311,080
<b>Designated Funds</b>							
Future Evaluations Costs	-	10,000	-	-	-	-	10,000
Graveyard	11,560	400	(1,159)	(730)	-	-	10,071
	<b>1,324,111</b>	<b>10,847</b>	<b>(2,048)</b>	<b>(1,759)</b>	<b>-</b>	<b>-</b>	<b>1,331,151</b>
<b>Restricted Funds</b>							
Ashley	-	51,291	(791)	-	-	-	50,500
Brimington	182,919	9,270	(8,587)	-	17,471	-	201,073
Colchester - Old Heath	197,198	-	(4,688)	-	-	-	192,510
Delph	25,931	165	-	-	2,338	-	28,434
Darwen - Hollins Grove	132,451	-	(135,608)	-	3,157	-	-
Ipswich St Clements	445,007	33	(2,229)	-	90,692	-	533,503
Ipswich St Clements Manse	1,290	-	(1,290)	-	-	-	-
Longney	46,364	-	(1,473)	-	-	-	44,891
Nottingham	-	38,739	(33,925)	255	-	-	5,069
Polesworth	58,658	-	(95,719)	-	37,327	-	266
Pontypool - Emmaus	54,156	2,386	(58,249)	-	1,994	-	287
Ridgewell	489,358	293	(2,428)	414	-	-	487,637
Rishworth - Graveyard	7,658	1	-	-	-	-	7,659
Royton - Church	79,283	3,937	(3,937)	7,722	-	-	87,005
Royton - Endowed	8,721	440	(440)	1,242	-	-	9,963
Royton - Manse	11,200	564	(564)	1,595	-	-	12,795
Sandford	-	120,812	(1,491)	201	-	-	119,522
Shalford Green	539,830	3,106	(34,701)	-	91,216	-	599,451
Ton Pentre	-	44,018	(4,217)	-	36,226	-	76,027
Trebanog	92,872	809	(95,026)	2,801	-	-	1,456
Tredegar	-	60,257	(15,750)	-	-	-	44,507
Trudoxhill	98,911	-	(1,979)	-	-	-	96,932
	<b>2,471,807</b>	<b>336,121</b>	<b>(503,092)</b>	<b>14,230</b>	<b>280,421</b>	<b>-</b>	<b>2,599,487</b>
	<b>3,795,918</b>	<b>346,968</b>	<b>(505,140)</b>	<b>12,471</b>	<b>280,421</b>	<b>-</b>	<b>3,930,638</b>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**17 Related Party Disclosure**

In the opinion of the Trustees individual Congregational Churches and Trusts are not considered to be related as the Company's relationship with them is one of administration and giving advice rather than exercising influence. As such, transactions with individual Congregational Churches and Trusts are not separately disclosed within these accounts, with the exception of the following where the Company acts as a Managing Trustee.

It is considered that Congregational Federation is a related party of the Company through a common Trustee Board. During the year, transactions took place with Congregational Federation as follows:-

	2022	2021
	£	£
<b>Funds from Congregational Federation</b>		
Payment of Independent Examination / Audit Fee	3,250	7,500
	2022	2021
	£	£
<b>Funds to Congregational Federation</b>		
Costs relating to closed churches	91	173
Repayment of Darwen Loan	-	30,000
	-	-
Closed church sale distributions	880,862	414,153
Affiliation Fees	-	180

During the year Congregational Federation paid £17,129 (2021: £16,299) in joint insurance cover, including Professional Indemnity for itself and The Congregational Federation Limited.

Congregational Federation provides administrative and management services to The Congregational Federation Limited. Congregational Federation do not recharge these costs to The Congregational Federation Limited.

**THE CONGREGATIONAL FEDERATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**18 Role of Custodian Trustee**

During the year the Company has continued in its role as Custodian Trustee to Congregational Churches and Trusts, and of Congregational Federation itself. The Company acts in this capacity on behalf of a significant number of the churches in Congregational Federation. The Company also administers various Trust Funds; the monies receivable and payable by the Company on behalf of these funds are governed by Charity Commission Schemes.

The properties over which the Company acts as a Custodian Trustee are listed in Appendix 1 to the Accounts. These properties are not reflected in the Balance Sheet of the Company.

The Company is also Custodian Trustee to funds totaling £5,590,038 (2021: £6,206,572 at market value, on behalf of Congregational Churches, Trusts, and Areas, and £10,294,010 (2021: £10,770,359) investments at market value on behalf of the Congregational Federation. These items are not reflected in the Balance Sheet of the Company.

The Company has continued to deal with all the aspects of the management and sale of redundant church buildings in its role as managing Trustee. These buildings are included on the Balance Sheet of the Company.

**19 Legal Status of Charity**

The Charity is a Company limited by guarantee and has no share capital. In the event of the Company being wound up, personal liability is limited to an amount not exceeding five pounds.

**20 Reconciliation of Net Expenditure to Net Cash Flow from Operating Activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(2,992,835)	134,720
(Increase)/decrease in debtors	1,257,653	9,177
Increase/(decrease) in creditors	(7,062)	(22,788)
Revaluation of investment property	(3,395)	(110,564)
(Gain) / loss on sale of investment property	(74,445)	(169,857)
(Gains) / losses on investments	13,121	(12,471)
Churches closed during the year	(220,000)	(235,000)
	<hr/>	<hr/>
Net cashflow used in operating activities	<b>(2,026,963)</b>	<b>(406,783)</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE CONGREGATIONAL FEDERATION LIMITED**  
**CUSTODIAN TRUSTEE PROPERTIES**  
**YEAR ENDED 31 DECEMBER 2022**

**Appendix 1**

**Church Congregations**

Property where trust deeds are held on behalf of the respective church congregations. The responsibility for the safe keeping of the assets lies with the individual congregations. 2022 - 181 (2021 - 183)

Abertillery	Charfield	Higham
Affetside	Chatham	Highbury Quadrant
Ashby-de-la-Zouch	Cheltenham	Horningsham
Ashton-in-Makerfield	Chipping	Hutton Free
Bedford, (Elstow Bunyan)	Chulmleigh	Ide
Beer	Corfe Castle	Iden Green
Belper	Cranbrook	Inglewhite
Belvedere & Erith	Crediton	Ipswich, Hatfield Rd
Berkeley	Darwen, Highfields	Isle of Sheppey
Bethel Mission (St Helens)	Dereham	Isleworth
Bilston	Didmarton	Islington Union Chapel
Birmingham - Hay Mills	Dordon	Kentish Town
Birmingham - Ladypool Rd	Dowlais	Kingswood, (Wotton-under-Edge)
Blaby	Draycott	Knowle Green
Blackpool, Victoria	Driffild	Lapford
Blaenavon	Dulverton	Leicester - Clarendon Park
Bow	East Bergholt	Litlington
Bradford, Kipping	East Ham	Little Longstone
Bradford, Union Croft	East Morton	Liverpool
Bradley, Whitchurch	Eccles	Llanhilleth
Bretherton	Fairford	Loddiswell
Bristol, Hope	Four Lanes End, Bury	Long Compton
Bristol, Kingswood	Frampton on Severn	Long Itchington
Briton Ferry	Fritchley	Long Stratton
Brixton	Garnduffaith, Sardis	Maldon (Broad St. Green)
Brynmawr, Bethesda	Glasgow, Lloyd Morris	Manchester - Lees Street
Bucklebury	Gloucester, St Mary's	Market Harborough
Burbage	Grassington	Markfield
Buttershaw, Bradford	Grimsby	Marton in Chirbury
Cadishead	Guilden Morden	Minsterley
Cam	Harden	Mobberley
Carlisle - Lowther St	Harting	Moreton in Marsh
Carnforth	Hawkesbury Upton	Narborough
Castle Combe	Heathfield	Neath
Cawsand	Heaton Mersey	Newark
Chadderton (Independent)	Herstmonceux	Newcastle under Lyme

**THE CONGREGATIONAL FEDERATION LIMITED**  
**CUSTODIAN TRUSTEE PROPERTIES**  
**YEAR ENDED 31 DECEMBER 2022**

(continued from page 25)		
Newport, (IOW)	Roxton	Taunton, North Street
Newton Burgoland	Ruscombe	Taunton, Stoke St Mary
Nomansland	Scunthorpe	Theddingworth
North Nibley	Sheffield, Hillsborough	Thundersley
North Walsham	Sheffield, Tapton Hill	Timperley, Altrincham
Norwich	Sheffield, Worral	Timsbury
Oakham	Sherston	Tollesbury
Old Coulsdon	Shillington	Tregony
Oldfield, Altrincham	Silver End	Tutbury
Oldham - Ebenezer	South Cerney	Ullesthorpe
Oldham - Greenacres	South Chingford	Uppingham
Oldham - Hope	South Wigston	Urmston
Oldham - Springhead	Southam & Bishops Itchington	Walkden
Orsett	Southwick	Wandsworth
Padfield	St. Helier Morden	Warmley
Penge	Stalbridge	Way Village
Pennymoor	Stalybridge	Welford
Pen-y-Dre, Neath	Stambourne	Wells-next-the-sea
Peppard	Stanley Zion, Wakefield	Wembworthy
Pontesbury	Steeple Bumpstead	Wilnecote
Port Talbot	Stepney & Grange Farm	Wimbledon
Rhiwderin	Stockport	Witney
Ridgewell	Stroud	Wivenhoe
Richmond, Vineyard	Swansea, Upper Killay	Woodham Ferrers
		Yelvertoft

Congregational Federation Limited are a Trustee.

262661 Beer Congregational Church  
248970 Clarendon Park Congregational Church  
510988 Driffild Congregational Church  
234403 Kingswood Congregational Chapel  
232983 Tutbury Congregational Church  
233020 Welford Congregational Church



**THE CONGREGATIONAL FEDERATION LIMITED**  
**CUSTODIAN TRUSTEE PROPERTIES**  
**YEAR ENDED 31 DECEMBER 2022**

**Congregational Federation**

Property where trust deeds are held on behalf of Congregational Federation. The responsibility for the safe keeping of the assets lies with Congregational Federation. The properties are not Company assets, and as such are not included within these Accounts.

**Address**

4 Castle Gate, Nottingham, NG1 7AS  
6 Castle Gate, Nottingham, NG1 7AS  
8 Castle Gate, Nottingham, NG1 7AS  
16 Shelton Road, Copthorne, Shrewsbury, SY3 8SS  
13 Rivermead Avenue, Exmouth, EX8 3BH  
Southam Centre, St James Road, CV47 0LY  
11 Daisy Dormer Court, Trinity Gardens, Brixton, SW9 8DW  
195 Wythenshaw Road, Manchester, M23 9DB  
60 Meadow Rise, Brynna, Pontyclun, CF72 9TD  
17 Dolwerdd Estate, Penparc, Cardigan, SA43 1RF  
2 Inchview Gardens, Dalgety Bay, Dunfermline, KY11 9SA  
16 Grice Road, Hartshill, Stoke on Trent, ST4 7PJ  
34 Riversley Road, Gloucester, GL2 0QT  
104 Vicarage Road, Swansea, SA6 6DP  
71 Rodborough, Yate, Bristol, BS37 8SG  
The Manse, Pilton Green, Rhossili, Swansea, SA3 1PE



**THE CONGREGATIONAL FEDERATION LIMITED**  
**MANAGING TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2022**

**Appendix 2**

**The Congregational Federation Limited**

Church Deeds held by The Congregational Federation Limited where churches are closed and as such the property responsibility falls to The Congregational Federation Limited. On sale, the distribution of the proceeds is determined by the Directors of The Congregational Federation Limited.

The responsibility for the safekeeping of the assets lies with The Congregational Federation Limited.

<b><u>Address</u></b>	<b><u>Property Type</u></b>
Old Heath, Colchester, Essex	Church Closed February 2019
Delph, Oldham, Lancashire	Agricultural Land
Dudley, West Midlands	Church Closed December 2022
Longney, Gloucester	Church Closed April 2018
Middleton-by-Wirksworth, Matlock, Derbyshire	Church Closed August 2022
Sandford, Crediton, Devon	Church Closed September 2021

The following Graveyard Deeds are held by The Congregational Federation Limited and as such the property responsibility falls to The Congregational Federation Limited.

The responsibility for the safekeeping of the assets lies with The Congregational Federation Limited.

<b><u>Address</u></b>	<b><u>Property Type</u></b>
Bridlington Graveyard, Bridlington, Yorkshire	Graveyard
Ford Graveyard, Kingsbridge, Devon	Graveyard
Puddington Graveyard, Crediton, Devon	Graveyard
Witheridge Graveyard, Tiverton, Devon	Graveyard

**Charities for which The Congregational Federation Limited are Managing Trustees.**

<b>310027</b>	<b>New College London Foundation</b>
<b>232332</b>	<b>Congregational United Charities</b>
<b>214191</b>	<b>John Dorsett Trust</b>
<b>267469-1</b>	<b>Zion Chapel Burial Ground – linked charity</b>