

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Charity No. 1134743**

**REPORT OF THE TRUSTEES**  
**AND**  
**FINANCIAL STATEMENTS**  
**TO**  
**YEAR ENDED 31 DECEMBER 2018**

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**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2018. The Trustees have adopted the provisions of Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities 2015" (FRS102) in preparing the annual report and financial statements of the Charity.

The Trustees give their time voluntarily, and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 12 to the financial statements.

The Trustees serving during the year and to the date of this report were as follows:-

<b>TRUSTEES</b>	<b>Appointed</b>	<b>Resigned</b>
Michael Guthrie Tulloch	9.3.2010	19.3.2017
Samuel George Elliot - Joint Church Secretary	29.4.2012	04.4.2018
Susan Elizabeth Lambert	29.4.2012	19.3.2017
Catherine Frances Paul - Joint Church Secretary	29.4.2012	
Gayle Marie Derrick	29.4.2012	19.3.2017
Jawdat (Dodie) Khurshid	29.4.2012	18.3.2018
Cathryn Houston Dundee	21.4.2013	
Revd. Dominic Stephen Grant - Minister	21.4.2013	
Barry Gilbert	23.3.2014	01.9.2016
Betty Mei-Mei Wong	23.3.2014	19.3.2017
Robin Henry Ingram	23.3.2014	
Pamela Watson Rostron	23.3.2014	
Robin Napier Goodchild - Congregational Treasurer	11.9.2014	
Katrina Marie Louise Clifford	22.3.2015	18.3.2018
David Peter Michael Smith	13.3.2016	5.12.2018
Mark David Dennis	19.3.2017	
Andrew John Melrose	19.3.2017	
Ian Douglas Henning	19.3.2017	
Kwame Boadi Sarpong	19.3.2017	
Alexander McLeish	18.3.2018	
Xun (Alex) Yuan Wu (Woo)	18.3.2018	

**PRINCIPAL OFFICE**

Trinity United Reformed Church  
Mansel Road  
Wimbledon  
London SW19 4AA  
Office telephone number is 020 8946 9281. The email address is office@trinitywimbledon.org.

The Church Building and the Manse at 142 Copse Hill, Wimbledon SW20 0NP are vested in the Synod Trust Company as Trustees and held for the benefit of Trinity URC in accordance with the trusts applicable to URC properties.

**CHARITY NUMBER** 1134743

**BANKERS**

CAF Bank	Barclays Bank Plc.
25 Kings Hill Avenue	Wimbledon Business Centre
Kings Hill	Barclays House
West Malling	8 Alexandra Road
Kent, ME19 4JQ	SW19 7LY

**INDEPENDENT EXAMINER**

Andrea L Kibble FCCA  
A K Accounting Solutions Limited  
Chartered Certified Accountants  
Minster House, 126a High Street  
Whitton, Twickenham  
TW2 7LL

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution of the Synod**

Trinity United Reformed Church (Wimbledon) Charity is a local church of the United Reformed Church (URC) within the United Kingdom and is a member Church of the Southern Synod of the Church. It is constituted in accordance with the Scheme of Union and the United Reformed Church Acts of 1972, 1981 and 2000 (see [www.urch.org.uk](http://www.urch.org.uk)).

**Church history**

Until 2010, the Church was classified as an unregistered charity, and thus did not need to report to the Charity Commissioners, although the Church was classified as a charity by HM Revenue and Customs. The Charity Commissioners duly registered the Church as a charity on 9 March 2010 - Registration No. 1134743 in the name of Trinity United Reformed Church (Wimbledon) Charity. The governing document of the registered charity is a statement adopted by the Church Meeting on 9 August 2009.

The activities of Trinity URC are overseen by the Elders' Council of the Church in accordance with the provisions of the Structure of the United Reformed Church, determined by the General Assembly of the United Reformed Church. The Elders' Council is responsible for the general oversight of all Church objectives and specifically for the financial administration of the Church, together with the care and maintenance of the Church premises and the manse. Since 29 April 2012, the Trustees of the registered Charity have been drawn from the qualified members for the time being of the Elders' Council.

Following a Church Meeting decision on 12 January 2011, the Elders' Council was re-formed, and thereafter was to consist of the Interim Minister, the Associate Minister, the Church Secretary, Assistant Church Secretary and 13 further Elders who were elected to serve by the Church Meeting. Elections have subsequently been held annually in March or April to appoint new Elders. Church Meeting agreed on 21 April 2013 that Trinity's new Minister would be an ex-officio member of the Council and a Trustee, and that there would be two Joint Church Secretaries, instead of one Church Secretary and one Assistant Church Secretary. At the Church Meeting held in November 2013, it was agreed that the two Joint Church Secretaries would serve in future as ex-officio members of the Council and as Trustees, and that the number of elected Elders, who are also Trustees, on the Council would be reduced from 13 to 12. Subsequently, at a Church Meeting on 11 September 2014 it was agreed that the Congregational Treasurer would serve as a Trustee, ex-officio.

**Appointment of New Trustees**

Members of Elders' Council are elected by the Church Meeting. Candidates for election must be nominated by more than five other Church members through a procedure agreed by Church Meeting. Candidates who stand for election must then receive more than 75% of the membership present and voting to be deemed elected. Elections are conducted by secret ballot.

The Minister, Associate Minister and Joint Church Secretaries serve as members of Elders' Council ex-officio. The members of Elders' Council act as the Trustees of the Church. The Congregational Treasurer is also a Trustee (ex officio). There is an informal programme for the induction of Trustees. Training is also organised for the Trustees when required to ensure they are aware of current practice and issues of charity law.

**Organisational Structure**

In accordance with the structure of the United Reformed Church as set out in the URC Manual, the Church Meeting (consisting of those persons who have been admitted to the full privileges and responsibilities of membership of the URC and whose names are included on the local membership roll) is responsible for furthering the life and mission of Trinity. The Church Meeting meets no less than four times a year.

The Church Meeting elects members of the Elders' Council who share with the Minister in the responsibility of exercising oversight of the spiritual life of the Church. The Elders' Council exists to serve the Church through strategic leadership and oversight. It develops policies consonant with Trinity's agreed Pastorate Priorities, and is responsible for the implementation of such policies directly or through Teams as appropriate.

The Elders' Council takes its place among the Councils of the United Reformed Church. Acting directly and through Teams, it is responsible for the discharge of the twelve Functions of the Elders' Meeting specified in the United Reformed Church Manual. It meets no less than eleven times a year.

As Trustees of the Trinity United Reformed Church (Wimbledon) Charity, the members of the Elders' Council are responsible for Trinity's pursuit of its charitable objects, its compliance with all appropriate legislation, and its adherence to principles of good practice.

In accordance with the URC Acts, some decisions may require Church Meeting approval or Synod approval (at present Synod has delegated its power of approval to Resources Committee) before actions can be taken by, or on behalf of, the Church.

Trinity has eight standing Teams which oversee day-to-day activities carried out within and through the church - Children & Youth Work; Communications & Publicity; Finance; Lettings; Mission & Outreach; Pastoral & Membership; Property; Worship & Faith Development. Team leaders are appointed by the Elders' Council. Each Team meets at least four times annually.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

**Organisational Structure - continued**

The day-to-day operational running of the Church is supported by the Church Administrator and two caretakers. All staff are appointed by and responsible to the Trustees. Management responsibilities lie with a single Trustee or Elder as delegated by Elders' Council. All staff work within the parameters defined by their role description. Financial reports and information produced by the Church Administrator are checked by the Treasurer, Lettings Team Leader or Church Secretaries as appropriate.

In addition to the Council Elders there are a number of other ordained Elders, responsible for the pastoral care of specified groups of members, and other duties. Most serve on the Teams and in other ways. The Ministers and all Elders meet prior to monthly morning Communion services, to discuss pastoral and other key matters. All Elders meet annually for a day conference in the Autumn.

At the beginning of the year under review, the Elders' Council members were the Minister, the Associate Minister, Joint Church Secretaries and those members of Trinity who had been elected to serve on that body, and were previously or newly ordained as Elders within the United Reformed Church. The Elders' Council is assisted in the administration of the Church by a number of Teams, including the Finance and Property Teams.

The Church Meeting (of all members present) is consulted on significant matters relating to the general life and work of the Church, and is the responsible body for some specific decisions on matters of policy and practice.

**Related parties**

There have been no significant related party transactions between the Church and any of its Trustees or Synod officials during the year.

**Use of Volunteers**

Most ministers of word and sacrament are paid directly from the Finance Office of the United Reformed Church in London. The URC Trust (acting at denominational level) is a separate charity, again not under common control. The Church Administrator and caretakers are paid by the Church. Other than paid members of staff specified above, all members of Teams and others supporting and enabling church activities are volunteers, almost all being members of the Church.

**Key Management Personnel**

**Minister – The Revd Dominic Grant**

The Minister, in accordance with the URC Basis of Union, is commissioned to conduct public worship, to preach the Word and to administer the Sacraments, to exercise pastoral care and oversight, and to give leadership to the Church in its mission to the world. The Minister will normally preside over the Elders' Council and Church Meeting. Ministers of word and sacrament are paid directly from the Finance Office of the United Reformed Church in London. The Minister had two periods of sick leave during 2018, amounting to about six months.

**Associate Minister – The Revd Ernest Yu**

The Revd Ernest Yu is a non-stipendiary Minister of the United Reformed Church, and has pastoral charge of the Chinese group within Trinity. He is an ex-officio member of the Elders' Council.

**Church Secretaries – Sam Elliot & Catherine Paul**

The two Joint Church Secretaries share responsibility with the Minister for the day-to-day leadership of Church business, especially in administrative, governance and policy matters. Sam Elliot resigned as Joint Church Secretary in March 2018. The post remained vacant for the remainder of 2018.

In addition to their roles in Sunday and other worship and pastoral matters, the Joint Church Secretaries plan and manage the business of the Elders' Council and Church Meeting, oversee the Church Action Plan and other policies, maintain Church records, and work closely with other officers to further the life and witness of the Church.

They are ex-officio members of the Elders' Council, appointed by recommendation of the Minister and Elders' Council and affirmed by Church Meeting.

**Congregational Treasurer – Robin Goodchild**

The Treasurer is the principal adviser to the Trustees regarding financial matters and has day-to-day responsibility for the Church's financial management. Working with the Leader and members of the Finance Team, he advises the Trustees and Church Meeting on the development of an annual budget and produces the annual accounts. The Treasurer is appointed by the Elders' Council and is a Trustee ex-officio.

**Team Leaders - Claire Wood (Children & Youth Work); Sandy McLeish (Communications & Publicity); Richard Probert (Finance); Robin Ingram (Lettings); Mike Tulloch (Mission & Outreach); Vacant (Pastoral & Membership); Vacant (Property); Alan Young (Worship & Faith Development).**

Team Leaders are responsible for leading the Church's work in their area of responsibility, communicating with other Teams as appropriate, arranging quarterly meetings and reporting on their activities to Elders' Council. They attend an annual meeting of Elders' Council and all Team Leaders.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**AIMS AND OBJECTIVES**

As a local congregation of the United Reformed Church, Trinity URC seeks to advance the Christian religion through its activities and the facilities offered to the community by its buildings, especially the Mansel Road Centre, a suite of rooms at the rear of the premises.

The aims of Trinity URC are set out in our Mission Statement: "Rooted in Christ; growing in faith; sharing and serving in love." The strategy for achieving the Trust's aims and objectives is to focus on three strategic priorities:

- Strengthening faith – a commitment to nurture and develop the faith of Trinity folk;
- Service – a commitment to serve God through service to our local and global community;
- Witness – a commitment to be witnesses to our Christian faith outside Trinity and in the wider world.

**Achieving delivery of the Charity's aims and public benefit**

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and in particular "The Advancement of Religion for the Public Benefit" when reviewing the Church's aims and objectives, in planning future activities and has regard to it in the administration of the Church, and believes that the Church provides benefit to the public.

Projects supporting each priority are set out in the Church Action Plan. The Trustees review the aims, objectives and proposed future activities on a regular basis. The Trustees follow the general guidance issued by the Charity Commission on public benefit when doing so and the following sections of this report describe how the Trustees have carried out the purposes of the Trust for the public benefit.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**REVIEW OF SOME KEY ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

**Eldership**

The Elders' Council met formally eleven times during the year. In March under the agreed procedures for the election of Elders, Alex Woo was ordained to the eldership and he, along with Sandy McLeish was inducted to serve on the Elders' Council for a term of three years.

The Elders met for a half-yearly meeting in June, and then for their annual one-day conference held in October when the Revd Andy Twilley (Training & Development Officer for URC Southern Synod) challenged them with the title, "Growing as a 4-D Church". One Elder also attended the "Make A Difference" training day in June for Elders and others led by Revd Andy Twilley.

**Memberships**

During the year we celebrated no baptisms, but welcomed two new members. Two marriages were celebrated during 2018. In April Trinity became the first church in Wimbledon to solemnise the marriage of a same-sex couple. We record with sadness the deaths of 2 members. The number on the roll at 31 December 2018 was 166 (a decrease of 18 since 31 December 2017). The Roll Review group, in consultation with individual elders, carried out a thorough review of the roll, identifying those whose membership no longer seemed appropriate. This accounts for the larger than usual decrease in numbers.

**Church Meetings**

Five Church Meetings were held during the year.

**Worship and Faith development**

Average adult attendance at morning worship was 86.

Communion Services were held monthly on the first Sunday morning of each month, on Maundy Thursday, Easter Sunday and Christmas Eve. In Dominic's absence on sick leave we welcomed a range of visitors to our pulpit. There was All-Age worship on three Sunday mornings. Three Messy Church sessions were held during the year.

On Good Friday, The People's Passion was brought to Trinity for the first time. Remembrance Sunday this year marked the 100th anniversary of the WW1 Armistice. A Blue Christmas service was held for the first time. Lent and Advent courses were organised.

The Prayer Group, Queens Road house group and the Church & Society group continued to meet regularly. An increasing number of Trinity people were reading and recommending the URC's free Daily Devotions online.

**Service**

From January to March we again played host to the Merton Winter Night Shelter. We continued to support the work of Faith in Action and the Wimbledon Foodbank throughout the year, and our Harvest giving was again devoted to the Foodbank. The founding assembly of Merton Citizens was held and several of our members have been involved in the agreed priority areas. Christian Aid Week was supported as usual.

**Witness and Outreach**

Tahir Khalid from Mitcham's Baitul Ehsan Mosque spoke to a well-attended meeting on an 'Introduction to Islam'.

Trinity's 4th Christmas Tree Festival, held over a weekend in December, involved a good number of Trinity folk in the planning and organisation, and attracted a large number of visitors from the local community and beyond. Sponsorship for the Festival was obtained from church individuals and organisations, local businesses and our premises hirers, enabling £3,500 to be donated to London's Air Ambulance.

**Children and Youth Work**

Junior Church continued to bring together several children and young people, averaging between 8 and 10 (aged 0-15 years) each week for worship and activities on Sunday mornings, as well as participating in, and leading, All-Age Worship. Trinity Toddlers went from strength to strength with 30 children on the register and a waiting list of 19. Pilots continued to meet fortnightly during term time. Friday Fellowship and Film Night also continued. Supersonic, Trinity's music group, stopped meeting on a regular basis this year. A Holiday Club was organised during October half term.

**Property**

During April the electrical work in the church was carried out to meet current safety standards. Permission was granted by URC Southern Synod in October to replace the pipe organ with a digital organ. A serious crack in the walls of room 1 of the Mansel Road Centre is being monitored by a building surveyor.

**Communications & Publicity**

Trinity's website ([www.trinitywimbledon.org](http://www.trinitywimbledon.org)), Twitter (@TrinityWimbledn) and Facebook ([trinitywimbledon.org](https://www.facebook.com/trinitywimbledon.org)) and ([manselroadcentre](https://www.facebook.com/manselroadcentre)) accounts have all continued this year.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**FINANCIAL REVIEW**

**Financial Statements**

The financial statements, including the notes, have been prepared in compliance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 2015 (FRS 102). The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration.

A financial review document is made available to all members of the Church if requested. This document highlights the main features of these financial statements. The review includes a comparison between the current and prior year and the final operating income resources and expenditure.

**Statement of Financial Activities**

The Statement of Financial Activities is shown on page 11, with a more detailed analysis of income and expenditure on pages 15 to 19. The total income for the year was £301,353 (2017: £352,322).

Receipts from Church lettings totalled £145,812 (2017: £136,888). Donations and legacies amounted to £145,182 (2017: £204,772) including a £5,001 legacy from Dr Eric Hunt.

Total expenditure for the year was £306,984 (2017: £270,325). Building maintenance costs have been the main variance this financial year with expenditure on electrical rewiring in the worship area, a new flat roof for the disabled toilet and, from the Kenneth Young bequest new cushions for the pews and three new choir stalls.

**Balance Sheet**

The above result led to a decrease of £5,631 (2017: £81,997) which has resulted in a combined fund balance of £397,859 (2017: £403,490) at the year-end. An analysis of the movement of funds can be found in note 16.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Fundraising Sources**

The Church relies on the continued generous support of its members who continue to give in regular planned giving and other donations throughout the year. The other main source of regular income is rental income. Fundraising activities are carried out at the Church throughout the year, in particular the Christmas Tree Festival raised a net £3,372 this year (2017: £3,475) which was rounded up to £3,500 and donated to London's Air Ambulance.

**Investment policy and performance**

The policy seeks to achieve as high an income as possible, subject to protecting the capital value of the funds against inflation. The investments include a Barclays Tracker account, National Savings & Investments Accounts and Scottish Widows 1 year Fixed Term Account. The Charity seeks to ensure that none of its investments can be seen to support practices which are against the conscience of Christians following the Ethical Investment Guidelines approved by the URC General Assembly from time to time.

**Reserves policy**

The Trustees aim to maintain the General fund at a level to provide working capital for the next twelve months and to retain sufficient funds to meet a reasonable level of unexpected or unbudgeted expenditure.

The Charity occupies and is responsible for maintaining a nineteenth century Grade II Listed building of Special Historic or Architectural Interest. Moreover, the Church includes a brick spire which can require specialist repairs. While the Charity seeks to maintain all its premises in good order, there is always the possibility that emergency repairs will be required. Following Trinity's 2016 quinquennial survey, a service provided by the United Reformed Church for its member churches, it is apparent that the roof will require major repairs in 5-10 years' time. The Charity decided to create a specific fund of £100,000 for this capital project. Moreover, in 2016 it became apparent that the Church organ was approaching the end of its useful life and required major expenditure. A fund was established for this purpose to which the Church allocated an initial £40,000, with a further £10,000 being added in 2017. This fund began to be drawn upon this year following a decision to replace the pipe instrument with a new digital organ.

The Charity, as a responsible employer, wishes to maintain its ability to pay its employees even if its income is reduced unexpectedly. In the light of the above, the Trustees seek to maintain reserves of at least £100,000 for emergencies.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**FINANCIAL REVIEW - continued**

**Reserves policy - continued**

The Charity normally holds its reserves on deposit because it does not wish to expose its capital to risk. However, because the Roof Fund is not likely to be drawn on for at least 5 years, this capital will be invested in a combination of nominal and index-linked bonds + equities so that the fund can grow in line with construction cost inflation.

**Risk management**

The Trustees are responsible for the management of the risks faced by the Charity. Risks are identified, assessed and controls established throughout the year. A formal review of the Charity's risk management process is undertaken on an annual basis. The latest review was undertaken September 2017.

The Trustees maintain a risk register that is reviewed every six months. Major risks identified include:

- Personnel, including some current vacancies and possible future retirement of office holders and active volunteers. The Church intends to implement an active succession planning process and Trustees have intervened directly in areas of particular concern.
- The deterioration of Trinity's buildings. Trustees are actively reviewing how property and premises matters are managed.
- Child and adult safeguarding. Trinity has a safeguarding policy which is reviewed annually and overseen by a dedicated Safeguarding Coordinator. Volunteers are expected to attend safeguarding training on a regular basis.
- Food hygiene. Food hygiene procedures are overseen by the Church Administrator. Trustees intend to appoint a single Trustee to lead on this and other compliance matters.
- Financial risks relating to levels of giving and lettings income. Financial matters are overseen by a dedicated Finance Team and regular appeals for giving are made. Lettings are overseen by a Lettings Team.
- Demographic change and declining membership. The Church continues to pay particular attention to outreach and nurturing new members.

**FUTURE PLANS**

The Church Action Plan identifies a number of significant projects for 2019/20:

**Meaningful membership** – to focus congregational involvement on the following priorities/ projects identified in the Church Mission Plan, and to increase the number of church members who are involved in the key activities of the local church.

**Team structure** – Elders' Council will work proactively with all team leaders to refresh and renew their purpose, align them as closely as possible to the church's mission and address specific structural or resource issues.

**Developing faith through small groups** – to nurture more small groups as a means to develop faith and strengthen belonging for church members.

**Leading and diversifying congregational worship** – to support groups of Elders in leading worship.

**Midweek devotional practice** – by 2020 every Trinity member to have received personal encouragement and support for individual prayer and Bible reading.

**Local & international partnerships** - to broaden awareness and involvement of Trinity people in Merton Citizens; to continue proactive support for Faith in Action, Merton Winter Night Shelter and Wimbledon Foodbank, determining targets for our support through giving and volunteering. To maintain our involvement in Christian Aid Week and Commitment for Life, with appropriate targets for support. To explore Community Sponsorship of Refugees.

**Witness** – dependant on available volunteer assistance, to hold special events and festivals; by the end of 2020 to pilot a project inviting prayer requests locally; by the end of 2020 to achieve Bronze Eco-Church award, aiming for Silver.

**Organ replacement** – to install a digital organ in early 2019.

**Confirmation class** – to hold classes after Easter 2019, with a view to confirmation on Trinity Sunday.

**Strengthening planned giving** – an ongoing project for 2019.

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**  
**Annual Report of Trustees**  
**FOR THE YEAR ENDED 31 December 2018**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure, of the Charity for the year. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and 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 going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Regulations made thereunder, and the provisions of the Trust deed distilled from the United Reformed Church Acts of Parliament (1971 and 1982) and the Scheme of Union (1972). They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On Behalf of the Board of Trustees - **1 May 2019**

.....  
Catherine Paul - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**

I report to the Trustees on my examination of the accounts of Trinity United Reformed Church (Wimbledon) Church for the year ended 31 December 2018 set out on pages 11 to 22.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Andrea L Kibble FCCA  
A K Accounting Solutions Limited  
Chartered Certified Accountants  
Minster House, 126a High Street  
Whitton  
Twickenham  
Middlesex  
TW2 7LL**

**1 May 2019**

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 December 2018

	Note	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL *
		General	Designated	Funds	31-Dec-18	31-Dec-17
		£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	126,492	18,690	-	145,182	204,772
Charitable activities	3	147,653	-	-	147,653	138,759
Other trading activities	4	6,605	-	-	6,605	6,691
Investments	5	964	-	-	964	867
Other	6	949	-	-	949	1,233
<b>Total</b>		<b>282,663</b>	<b>18,690</b>	<b>-</b>	<b>301,353</b>	<b>352,322</b>
<b>EXPENDITURE ON:</b>						
Raising funds	7	3,424	-	-	3,424	3,217
Charitable Activities:						
URC Ministry & Mission Fund	8	77,976	-	-	77,976	76,000
Ministerial costs	9	10,226	-	-	10,226	12,453
Church activities	10	174,048	2,463	18,951	195,462	159,212
Donations and grants	11	6,562	13,334	-	19,896	19,443
<b>Total</b>		<b>272,236</b>	<b>15,797</b>	<b>18,951</b>	<b>306,984</b>	<b>270,325</b>
<b>Net income/(expenditure)</b>		<b>10,427</b>	<b>2,893</b>	<b>(18,951)</b>	<b>(5,631)</b>	<b>81,997</b>
<b>Transfers between funds</b>	16	<b>13,792</b>	<b>(13,792)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	16	<b>24,219</b>	<b>(10,899)</b>	<b>(18,951)</b>	<b>(5,631)</b>	<b>81,997</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	16	<b>190,164</b>	<b>174,015</b>	<b>39,311</b>	<b>403,490</b>	<b>321,493</b>
<b>Total funds carried forward</b>	16	<b>214,383</b>	<b>163,116</b>	<b>20,360</b>	<b>397,859</b>	<b>403,490</b>

The notes form part of these financial statements

\* A full comparison is detailed in Note 20

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

BALANCE SHEET

FOR THE YEAR ENDED 31 December 2018

	Note	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
		General	Designated		31-Dec-18	31-Dec-17
		£	£	£	£	£
<b>FIXED ASSETS</b>						
Tangible assets	13	15,373	-	-	15,373	26,764
<b>CURRENT ASSETS</b>						
Debtors	14	41,933	2,341	20,360	64,634	84,690
Cash at bank		<u>173,196</u>	<u>174,609</u>	<u>-</u>	<u>347,805</u>	<u>314,034</u>
		215,129	176,950	20,360	412,439	398,724
<b>CURRENT LIABILITIES</b>						
Creditors: falling due within one year	15	<u>(16,119)</u>	<u>(13,834)</u>	<u>-</u>	<u>(29,953)</u>	<u>(21,998)</u>
<b>NET CURRENT ASSETS</b>		<b>199,010</b>	<b>163,116</b>	<b>20,360</b>	<b>382,486</b>	<b>376,726</b>
<b>NET ASSETS</b>		<b><u>214,383</u></b>	<b><u>163,116</u></b>	<b><u>20,360</u></b>	<b><u>397,859</u></b>	<b><u>403,490</u></b>
<b>FUNDS</b>						
Unrestricted funds	16	214,383	-	-	214,383	190,164
Designated funds	16	-	163,116	-	163,116	174,015
Restricted funds	16	-	-	20,360	20,360	39,311
		<b><u>214,383</u></b>	<b><u>163,116</u></b>	<b><u>20,360</u></b>	<b><u>397,859</u></b>	<b><u>403,490</u></b>

The financial statements were approved by the Board of Trustees on 1 May 2019 and were signed on its behalf by:

.....  
Catherine Paul - Trustee

.....  
Robin Goodchild - Congregational Treasurer

The notes form part of these financial statements

## TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2018

#### 1 ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The address of the registered office is given in the reference and administrative details on page 2. The nature of the Charity's operations and its principal activities are set out in the Trustees' report.

Trinity United Reformed Church (Wimbledon) Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £.

##### 1.2 Reconciliation with previous generally accepted accounting practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

##### 1.3 Fund Accounting

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. Unrestricted income funds may be expended generally for furthering the religious and charitable work of the URC.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are funds whose use is restricted to specific purposes according to the terms of the Charity Commissioners Schemes concerned or in accordance with the specific restrictions imposed by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### 1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. As most of the management and activity of the Church is carried out by volunteers, in accordance with the Charities SORP (FRS 102), the volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2018

#### 1 ACCOUNTING POLICIES - continued

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings having regard to the nature of the expenditure.

Costs of charitable activities include donations and grants passed on to other charitable organisations, contributions to the URC Ministry & Mission Fund, together with ministerial costs, Church activities and other overhead and support costs.

##### 1.6 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and consider these sufficient for the Charity to be able to continue as a going concern.

##### 1.7 Tangible Fixed Assets and Depreciation

Expenditure incurred on the Church Building and Manse is written off in the year it is incurred. The Church operates a policy whereby all fixed assets greater than or equal to £1,000 will be assessed for capitalisation. Impairment reviews are carried out annually.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	25% straight line (over 4 years)
Audio and Sound Equipment	25% straight line (over 4 years)

**Freehold property:** The owners of the Church and Manse buildings are the URC Southern Synod Trust who hold them upon trust for purposes connected with Trinity URC.

##### 1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid.

##### 1.9 Cash at Bank and In Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.10 Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### 1.11 Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

##### 1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-18	31-Dec-17
	£	£	£	£	£
<b>2 DONATIONS AND LEGACIES</b>					
Open Plate	9,751	-	-	9,751	11,990
Planned Giving	84,789	-	-	84,789	80,197
Special Offerings and Donations	3,948	16,944	-	20,892	23,025
Income tax refunds under Gift Aid	23,003	1,746	-	24,749	24,511
Legacies (see note 17)	5,001	-	-	5,001	65,049
	<b>126,492</b>	<b>18,690</b>	<b>-</b>	<b>145,182</b>	<b>204,772</b>
<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>					
Mansel Road Centre lettings	145,812	-	-	145,812	136,888
Wednesday Social Group	924	-	-	924	1,125
Trinity Toddlers	917	-	-	917	746
	<b>147,653</b>	<b>-</b>	<b>-</b>	<b>147,653</b>	<b>138,759</b>
<b>4 OTHER TRADING ACTIVITIES</b>					
Christmas Tree Festival	6,605	-	-	6,605	6,691
	<b>6,605</b>	<b>-</b>	<b>-</b>	<b>6,605</b>	<b>6,691</b>
<b>5 INVESTMENT INCOME</b>					
Bank interest	964	-	-	964	867
<b>6 INCOME FOR OTHER SOURCES</b>					
Badminton	150	-	-	150	-
Flower Fund	284	-	-	284	455
Junior Church	166	-	-	166	218
Sunday Coffee	122	-	-	122	257
Sweet Machine	117	-	-	117	173
Trinity News	110	-	-	110	130
	<b>949</b>	<b>-</b>	<b>-</b>	<b>949</b>	<b>1,233</b>
<b>7 EXPENDITURE ON RAISING FUNDS</b>					
Christmas Tree Festival	3,232	-	-	3,232	3,217
Quiz Night	192	-	-	192	-
	<b>3,424</b>	<b>-</b>	<b>-</b>	<b>3,424</b>	<b>3,217</b>
<b>8 CHARITABLE EXPENDITURE - MINISTRY &amp; MISSION FUND</b>					
Ministry and Mission Fund	77,976	-	-	77,976	76,000
	<b>77,976</b>	<b>-</b>	<b>-</b>	<b>77,976</b>	<b>76,000</b>

The Church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national Church. In the latest accounts, 87% of the URC's unrestricted income came from Ministry & Mission Fund contributions, which totalled £22.1 million. 82% of expenditure was absorbed by Ministry, 10% spent on Education & Learning, 5% on Mission Programmes, 2% on Children & Youth Work with the balance on Governance and Publishing.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-18	31-Dec-17
	£	£	£	£	£
<b>9 CHARITABLE EXPENDITURE - MINISTERIAL COSTS</b>					
Associate Minister's expenses	1,243	-	-	1,243	1,326
Education and materials	-	-	-	-	336
Local outreach	1,500	-	-	1,500	1,500
Manse expenses	5,091	-	-	5,091	7,037
Minister's expenses	2,392	-	-	2,392	2,254
	<u>10,226</u>	<u>-</u>	<u>-</u>	<u>10,226</u>	<u>12,453</u>
<b>10 CHARITABLE EXPENDITURE - CHURCH ACTIVITIES</b>					
<b>Church costs:</b>					
Buildings maintenance	45,306	-	18,951	64,257	30,024
Cleaning	16,037	-	-	16,037	15,084
Computer and IT costs	1,378	-	-	1,378	1,397
Electricity and gas	11,975	-	-	11,975	10,128
Flowers	274	-	-	274	753
Hospitality expenses	1,266	-	-	1,266	1,309
Insurance	7,427	-	-	7,427	7,448
Lettings bad debt	-	-	-	-	2,320
Music and licences	8,070	2,463	-	10,533	8,509
Pulpit supply	277	-	-	277	171
Telephones	2,129	-	-	2,129	1,508
Water rates	126	-	-	126	115
Winter Night Shelter	436	-	-	436	329
	<u>94,701</u>	<u>2,463</u>	<u>18,951</u>	<u>116,115</u>	<u>79,095</u>
<b>Teaching costs:</b>					
Children and young people	1,848	-	-	1,848	2,714
Youth worker salary	-	-	-	-	2,640
	<u>1,848</u>	<u>-</u>	<u>-</u>	<u>1,848</u>	<u>5,354</u>
<b>Communications:</b>					
Trinity News	2,451	-	-	2,451	1,742
Printing, postage and stationery	10,085	-	-	10,085	9,707
	<u>12,536</u>	<u>-</u>	<u>-</u>	<u>12,536</u>	<u>11,449</u>
<b>Church Administration:</b>					
Staff costs	47,812	-	-	47,812	46,238
Pension costs	2,488	-	-	2,488	2,059
	<u>50,300</u>	<u>-</u>	<u>-</u>	<u>50,300</u>	<u>48,297</u>
<b>Other Expenses:</b>					
Bank charges	152	-	-	152	146
Depreciation	11,391	-	-	11,391	11,391
	<u>11,543</u>	<u>-</u>	<u>-</u>	<u>11,543</u>	<u>11,537</u>
<b>Governance Costs:</b>					
Accountancy and payroll fees	1,070	-	-	1,070	1,430
Independent Examination fees	2,050	-	-	2,050	2,050
	<u>3,120</u>	<u>-</u>	<u>-</u>	<u>3,120</u>	<u>3,480</u>
<b>TOTAL - COSTS OF CHURCH ACTIVITIES</b>	<u>174,048</u>	<u>2,463</u>	<u>18,951</u>	<u>195,462</u>	<u>159,212</u>

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated		31-Dec-18	31-Dec-17
	£	£	£	£	£
<b>11 CHARITABLE EXPENDITURE - GRANTS AND DONATIONS</b>					
Alzheimer's Research UK	-	500	-	500	500
Barnabas Fund	-	-	-	-	500
British Red Cross	-	500	-	500	500
Cancer Research UK	-	500	-	500	-
Christian Care	-	-	-	-	500
Commitment For Life	1,262	-	-	1,262	569
Crisis	1,369	-	-	1,369	1,861
East African Crisis Appeal	-	-	-	-	152
Faith In Action	-	4,223	-	4,223	4,146
Freedom from Torture	171	-	-	171	-
Grenfell Tower Appeal	-	-	-	-	667
Home Start Merton	-	-	-	-	500
London's Air Ambulance	3,500	-	-	3,500	-
Macmillan Cancer	-	-	-	-	500
Médecins Sans Frontières	-	500	-	500	500
MIND	-	500	-	500	-
Riding Lights Limited	110	-	-	110	-
Royal British Legion	150	-	-	150	100
Samaritans Inner SW London	-	500	-	500	-
Save the Children	-	500	-	500	3,500
South London Refugee Association	-	500	-	500	-
St Raphael's Hospice	-	500	-	500	500
Water Aid	-	2,111	-	2,111	1,948
YMCA LSW/Merton Winter Night Shelter	-	500	-	500	500
Other Disaster Relief Donations	-	2,000	-	2,000	2,000
	<b>6,562</b>	<b>13,334</b>	<b>-</b>	<b>19,896</b>	<b>19,443</b>

Note:

The £2,000 raised from Gift Day 2017 was allocated to appeals for the British Red Cross Syrian Appeal, Rohingya Crisis, Christian Aid for the Kerala Floods and the Yemen Crisis.

£2,000 has been allocated to emergencies appeals from Gift Day 2018 and to date donations have been made to the following appeals: £250 for the UNICEF Syrian Appeal (Feb 19), £250 for the Indonesian Tsunami Appeal (Feb 19) and £250 for the DEC Idai Cyclone Appeal (Mar 19).

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

	Unrestricted Funds		Restricted Funds	TOTAL 31-Dec-18	TOTAL 31-Dec-17
	General	Designated			
	£	£	£	£	£
<b>12 STAFF COSTS</b>					
Salaries	44,671	-	-	44,671	46,181
Social security costs	3,141	-	-	3,141	2,397
Pension costs	2,488	-	-	2,488	2,059
	<u>50,300</u>	<u>-</u>	<u>-</u>	<u>50,300</u>	<u>50,637</u>

The average monthly number of employees was 3 (2017: 3).

No employees received remuneration amounting to more than £60,000 in either year.

**TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees are not remunerated for their time given to the Church on a voluntary basis. However, the Trustees have reclaimed for the reimbursement of certain expenditure incurred by them personally on behalf of the Church. Such expenses include postage and stationery, food and drink for various functions and social events held at the Church, plus other incidental costs.

During the year 5 (2017: 6) Trustees have been reimbursed £1,189 (2017: £1,562) for such expenditure which related wholly and exclusively to the running costs of the Church and not for any personal or group benefit.

**13 TANGIBLE FIXED ASSETS**

	Equipment Fixtures & Fittings
Cost or Valuation:	£
At 1 January 2018	62,579
Additions	
Disposals	-
At 31 December 2018	<u>62,579</u>
<b>Depreciation:</b>	<b>£</b>
At 1 January 2018	35,815
Charge for the year	11,391
On disposals	-
At 31 December 2018	<u>47,206</u>
<b>Net Book Value</b>	<b>£</b>
At 31 December 2017	<u>26,764</u>
At 31 December 2018	<u>15,373</u>

For the reasons stated in Accounting Policy note 1.7, page 14, the Church and Manse Buildings are not tangible fixed assets of the Church.

For insurance purposes the Church Buildings are insured by the Charity for £10,336,999 and the Manse for £437,079. The Church's Contents are insured for £186,500 and Loss of Income insured for £350,000.

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

14 DEBTORS	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-18	31-Dec-17
	£	£	£	£	£
Trade debtors - Lettings	3,555	-	-	3,555	2,578
Gift Aid Tax recoverable	22,436	2,341	-	24,777	24,158
Other debtors and prepayments	15,942	-	20,360	36,302	57,954
	<b>41,933</b>	<b>2,341</b>	<b>20,360</b>	<b>64,634</b>	<b>84,690</b>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated	Funds	31-Dec-18	31-Dec-17
	£	£	£	£	£
Associate Minister's expenses	106	-	-	106	106
Bank charges	49	-	-	49	-
Buildings maintenance and property services	405	-	-	405	467
Children - Special Events	149	-	-	149	145
Christmas Tree Festival costs	-	-	-	-	20
Cleaning	1,177	-	-	1,177	-
Computer & IT	60	-	-	60	60
Donations payable	1,369	13,834	-	15,203	11,928
Dues and subscriptions	240	-	-	240	-
Electricity and gas	983	-	-	983	1,889
Equipment rental	1,260	-	-	1,260	1,006
Evangelism and special events	191	-	-	191	-
HMRC	1,556	-	-	1,556	640
Hospitality expenses	71	-	-	71	142
Lettings income in advance	3,450	-	-	3,450	-
Ministerial costs	1,500	-	-	1,500	1,517
Music and licences	318	-	-	318	302
Pensions	219	-	-	219	172
Office expenses	-	-	-	-	462
Printing and reproduction	-	-	-	-	292
Professional services	2,850	-	-	2,850	2,850
Telephone	166	-	-	166	-
	<b>16,119</b>	<b>13,834</b>	<b>-</b>	<b>29,953</b>	<b>21,998</b>

TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018

16 STATEMENT OF FUNDS

	As at 1st Jan 2018 £	Net income/ (expenditure) £	Transfers between funds £	As at 31st Dec 2018 £
<b>Unrestricted Funds</b>				
General	<u>190,164</u>	<u>10,427</u>	<u>13,792</u>	<u>214,383</u>
<b>Designated Funds</b>				
Coffee and Chat Fund	69	-	(69)	-
For Others Fund	13,775	-	-	13,775
Music Fund	10,171	3,536	-	13,707
Organ Fund	50,000	(643)	(13,723)	35,634
Roof Fund	100,000	-	-	100,000
<b>Total for Designated Funds</b>	<u>174,015</u>	<u>2,893</u>	<u>(13,792)</u>	<u>163,116</u>
	As at 1st Jan 2018 £	Net income/ (expenditure) £	Transfers between funds £	As at 31st Dec 2018 £
<b>Restricted Funds</b>				
Kenneth Young Bequest	39,311	(18,951)	-	20,360
<b>Total for Restricted Funds</b>	<u>39,311</u>	<u>(18,951)</u>	<u>-</u>	<u>20,360</u>
<b>Total funds</b>	<u>403,490</u>	<u>(5,631)</u>	<u>-</u>	<u>397,859</u>
	Incoming Resources £	Resources Expended £	Movement in Funds £	
<b>Unrestricted Funds</b>				
General	282,663	(272,236)	10,427	
<b>Designated funds</b>				
Coffee and Chat Fund	-	-	-	
For Others Fund	13,334	(13,334)	-	
Music Fund	5,000	(1,464)	3,536	
Organ Fund	356	(999)	(643)	
<b>Restricted Funds</b>				
Kenneth Young Bequest	-	(18,951)	(18,951)	
<b>Total Funds</b>	<u>301,353</u>	<u>(306,984)</u>	<u>(5,631)</u>	

## TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 December 2018

#### 16 STATEMENT OF FUNDS (continued)

##### DESIGNATED FUNDS

The Church operates the following Designated Funds with the encouragement of Church Meeting:

**Coffee and Chat Fund** – It provided a social meeting point for some of the more senior members of the church. This fund is now closed.

**For Others Fund** - This receives donations and offerings from the Church members. Gift Day, Easter and Christmas collections are just some of the ways it is funded. The money raised is used to make grants to charities and Christian organisations which the Church wishes to support, as well as emergency relief appeals globally.

**Music Fund** - It permits the Director of Music to have access to monies to enrich Trinity's musical life.

**Organ Fund** - A fund has been established to pay for major expenditure that is required to maintain an organ in proper working order. The pipe organ was removed after the year end and is being replaced by a digital instrument.

**Roof Fund** – Following the 2016 quinquennial survey, it was apparent that the roof will require major repairs in 5-10 years' time. A fund has been established to prepare for this expenditure and the capital will be invested to hedge construction cost inflation. Further contributions will be allocated as surplus monies come available.

##### RESTRICTED FUNDS

Restricted Funds are created by the Church where the monies received can only be used for the specific purpose for which they were entrusted to the Church.

**Kenneth Young Bequest** – a bequest was received to be used for purposes to be agreed by his Trustees. The Executors are currently considering one or two further projects which will hopefully also be concluded in 2019.

#### 17 LEGACIES AND BEQUESTS

A legacy of £5,001 was received from the Estate of Dr Eric Hunt.

#### 18 CAPITAL COMMITMENTS

The Charity contracted for a new digital organ at £39,208 plus removal costs for the pipe organ. The Trustees have discussed various other capital projects in principle but nothing has been authorised for the capital budget for the upcoming year.

#### 19 RELATED PARTY TRANSACTIONS

All Trustees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of these individuals is £nil (2017- £nil).

**TRINITY UNITED REFORMED CHURCH (WIMBLEDON) CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 December 2018**

**20 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

The key components from the prior year figures are analysed below by fund:

	<b>Unrestricted Funds General £</b>	<b>Funds Designated £</b>	<b>Restricted Funds £</b>	<b>TOTAL 31-Dec-17 £</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	129,853	24,919	50,000	<b>204,772</b>
Charitable activities	138,759	-	-	<b>138,759</b>
Other trading activities	6,691	-	-	<b>6,691</b>
Investments	867	-	-	<b>867</b>
Other	1,233	-	-	<b>1,233</b>
<b>Total</b>	<b><u>277,403</u></b>	<b><u>24,919</u></b>	<b><u>50,000</u></b>	<b><u>352,322</u></b>
<b>EXPENDITURE ON:</b>				
Raising funds	3,217	-	-	<b>3,217</b>
Charitable Activities:				
URC Ministry & Mission Fund	76,000	-	-	<b>76,000</b>
Ministerial costs	12,453	-	-	<b>12,453</b>
Church activities	144,863	3,660	10,689	<b>159,212</b>
Donations and grants	5,236	14,207	-	<b>19,443</b>
<b>Total</b>	<b><u>241,769</u></b>	<b><u>17,867</u></b>	<b><u>10,689</u></b>	<b><u>270,325</u></b>
<b>Net income/(expenditure)</b>	<b><u>35,634</u></b>	<b><u>7,052</u></b>	<b><u>39,311</u></b>	<b><u>81,997</u></b>