

REGISTERED CHARITY NUMBER: 1052773

REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST DECEMBER 2020

DUDLEY COMMUNITY CHURCH

DUDLEY COMMUNITY CHURCH

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FOR THE YEAR ENDING 31ST DECEMBER 2020

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## DUDLEY COMMUNITY CHURCH

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDING 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by 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)

#### **OBJECTIVES AND ACTIVITIES**

The purpose of the church is the advancement of the Christian Faith. Dudley Community Church is a growing, worshipping and mission focused community of people from across the Black Country seeking to be a contemporary and relevant expression of Church for all the family. We are passionate about the message of Jesus and about making a difference in our town and beyond. We would love to welcome you to one of our Sunday services at 10:30am and 6pm, which is in Polish.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The last year has been extremely challenging and rewarding, it has involved adapting to doing what we do in different ways.

The Pandemic and Government restrictions meant that we did Services online most of the year, and when meeting in person we follow government guidance on COVID.

Also due to the Pandemic, the completion of The Lighthouse Centre was delayed twice, but finally opened to the public in August 2020. Lighthouse Counselling and Lighthouse Café have begun operating from the new building.

We have continued our work with the socially vulnerable in Heaven's Kitchen, our youth work was severely impacted, but we managed online activities, but most other church activities were put on hold until the end of COVID restrictions.

We are particularly encouraged that the new 'The Lighthouse Centre' has been completed within budget and debt free. We continue to aim to reduce the mortgage on the church building.

#### **FINANCIAL REVIEW**

##### **Financial position**

Net income has decreased during 2020 to £224,279 compared to £531,499 in 2019 due to the replacement of the community building progressing and the grants required to complete the building reduced. The trustees continue to manage the funds of the church carefully, especially with the construction of the new building, and net funds have only decreased to £412,920 as the construction works have been completed.

#### **FUTURE PLANS**

The trustees intend to continue to develop and explore opportunities to serve the community better and more effectively. In particular it is intended to develop further the DCC Counselling Centre and The Community Cafe resources in conjunction with the members of Dudley Community Church to help people to overcome difficulties, deal with mental health issues and encourage the advancement of the Christian faith in the local area.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDING 31ST DECEMBER 2020

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated registered charity.

The trustees shown below constitute the board of governance of the charity and exercise their governance through regular trustee meetings. Day to day management of the charity is performed by Pastor Joe Hayes, who is also a trustee. Pastor Joe Hayes reports to the other trustees via the regular trustee meetings.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1052773

**Principal address**

Salop Street  
Dudley  
West Midlands  
DY1 3AT

**Trustees**

Mr A Lavender  
Rev. J Hayes  
Mr H Treasure  
Mr M Jones

**Independent examiner**

R & P Accounting Services Limited  
Spencer House  
114 High Street  
Wordsley  
Stourbridge  
West Midlands  
DY8 5QR

Approved by order of the board of trustees on 16th July 2021 and signed on its behalf by:

.....  
Rev J Hayes - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DUDLEY COMMUNITY CHURCH

**Independent examiner's report to the trustees of Dudley Community Church**

I report to the charity trustees on my examination of the accounts of Dudley Community Church (the Trust) for the year ended 31st December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those 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 part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



R & P Accounting Services Limited  
Spencer House  
114 High Street  
Wordsley  
Stourbridge  
West Midlands  
DY8 5QR

Date: 16th July 2021

DUDLEY COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2020

			Year ended 31.12.20	Year ended 31.12.19	
		Unrestricted fund	Restricted fund	Total funds	Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		50,368	154,130	204,498	528,450
Other trading activities	2	19,781	0	19,781	3,049
Investment income	3	771	0	771	287
		<u>70,920</u>	<u>154,130</u>	<u>225,050</u>	<u>531,786</u>
<b>EXPENDITURE ON</b>					
Running Costs	4	60,767	0	60,767	57,290
Other		284,573	174,382	458,955	233,706
		<u>345,340</u>	<u>174,382</u>	<u>519,722</u>	<u>290,996</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(274,420)</u>	<u>(20,252)</u>	<u>(294,672)</u>	<u>240,790</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>687,015</u>	<u>20,252</u>	<u>707,267</u>	<u>466,477</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>412,595</u>	<u>0</u>	<u>412,595</u>	<u>707,267</u>

The notes form part of these financial statements



DUDLEY COMMUNITY CHURCH

BALANCE SHEET

AT 31ST DECEMBER 2020

		Unrestricted fund	Restricted fund	Year ended 31.12.20 Total funds	Year ended 31.12.19 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8	437,195	0	437,195	437,893
<b>CURRENT ASSETS</b>					
Debtors	9	1,753	0	1,753	6,670
Cash at bank and in hand		27,386		27,386	318,312
		<u>29,139</u>	<u>0</u>	<u>29,139</u>	<u>324,982</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,075)	0	(3,075)	(3,075)
<b>NET CURRENT ASSETS</b>		<u>26,064</u>	<u>0</u>	<u>26,064</u>	<u>321,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		463,259	0	463,259	759,800
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(50,664)	0	(50,664)	(52,533)
<b>NET ASSETS</b>		<u>412,595</u>	<u>0</u>	<u>412,595</u>	<u>707,267</u>
<b>FUNDS</b>	13				
Unrestricted funds				412,595	687,015
Restricted funds				<u>0</u>	<u>20,252</u>
<b>TOTAL FUNDS</b>				<u>412,595</u>	<u>707,267</u>

The financial statements were approved by the Board of Trustees on 16th July 2021

and were signed on its behalf by

Rev J Hayes - Trustee



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2020

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and Machinery	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the charity. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The year ending 31st December 2020 saw the completion of The Lighthouse Centre which replaced the old community building with a new modern facility which will better serve the community's needs. The funds received from the Lottery, Garfield Weston, Heart of England, Baron Devonport, Calvary Ministries and donations from the stewardship and Facebook Giving were restricted solely for the costs required for the project.

The income and expenditure for the project has been clearly segregated in the expenses under a sub-heading of the Lighthouse Project.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2020

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Rents received	10,516	3,049
COVID 19 Furlough Grants	9,265	0
	<u>19,781</u>	<u>3,049</u>

**3. INVESTMENT INCOME**

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Gross Bank Interest received	<u>771</u>	<u>287</u>

**4. RUNNING COSTS**

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Support costs	<u>60,767</u>	<u>57,290</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

Mr J Hayes, a trustee of Dudley Community Church received remuneration of £28,956 during the year.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Year ended 31.12.20	Year ended 31.12.19
2	2

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2020

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	301,215	227,235	528,450
Other trading activities	3,049	0	3,049
Investment income	287	0	287
<b>Total</b>	<b>304,551</b>	<b>227,235</b>	<b>531,786</b>
<b>EXPENDITURE ON</b>			
Running Costs	57,290		57,290
Other	6,471	227,235	233,706
<b>Total</b>	<b>63,761</b>	<b>227,235</b>	<b>290,996</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>240,790</b>	<b>0</b>	<b>240,790</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	466,477	0	466,477
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>707,267</b>	<b>0</b>	<b>707,267</b>

## 8. TANGIBLE FIXED ASSETS

	Freehold property	Property improvements	Plant & Machinery	Total £
<b>COST</b>				
At 1st January 2020	409,300	23,953	10,703	443,956
Additions	0	0	287	287
At 31st December 2020	<u>409,300</u>	<u>23,953</u>	<u>10,990</u>	<u>444,243</u>
<b>DEPRECIATION</b>				
At 1st January 2020	0	0	6,063	6,063
Charge for year	0	0	985	985
At 31st December 2020	<u>0</u>	<u>0</u>	<u>7,048</u>	<u>7,048</u>
<b>NET BOOK VALUE</b>				
At 31st December 2020	<u>409,300</u>	<u>23,953</u>	<u>3,942</u>	<u>437,195</u>
At 31st December 2019	<u>409,300</u>	<u>23,953</u>	<u>4,640</u>	<u>437,893</u>

The freehold property has been revalued in 2015 by Mrs Jan Billingsley who was the treasurer of the charity at the time. This valuation is based on local prices in the area as at 31st December 2015.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2020

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Other Debtors - Gift Aid Tax reclaimed	1,753	6,670
	<u>1,753</u>	<u>6,670</u>
	<u>1,753</u>	<u>6,670</u>

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Bank loans and overdrafts (see note 12)	2,400	2,400
Other creditors and accruals	675	675
	<u>3,075</u>	<u>3,075</u>
	<u>3,075</u>	<u>3,075</u>

## 11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Bank loans (see note 12)	50,664	52,533
	<u>50,664</u>	<u>52,533</u>
	<u>50,664</u>	<u>52,533</u>

## 12. LOANS

An analysis of the maturity of loans is given below:

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>2,400</u>	<u>2,400</u>
Amounts falling due between two and five years:		
Bank loans - 2 - 5 years	<u>9,600</u>	<u>9,600</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more than 5 years by instalment	<u>41,064</u>	<u>42,933</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2020

**13. MOVEMENT IN FUNDS**

	At 01.01.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	687,015	(274,420)	412,595
Restricted funds			
Lighthouse Project	20,252	(20,252)	0
<b>TOTAL FUNDS</b>	<b>707,267</b>	<b>(294,672)</b>	<b>412,595</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	70,920	345,340	(274,420)
Restricted funds			
Lighthouse Project	154,130	174,382	(20,252)
<b>TOTAL FUNDS</b>	<b>225,050</b>	<b>519,722</b>	<b>(294,672)</b>

**Comparatives for movement in funds**

	At 01.01.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	446,225	240,790	687,015
Restricted funds			
Lighthouse Project	20,252	0	20,252
<b>TOTAL FUNDS</b>	<b>466,477</b>	<b>240,790</b>	<b>707,267</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	304,551	(63,761)	240,790
Restricted funds			
Lighthouse Project	227,235	(227,235)	0
<b>TOTAL FUNDS</b>	<b>531,786</b>	<b>(290,996)</b>	<b>240,790</b>

**14. RELATED PARTY DISCLOSURES**

During the year the trustees and connected persons made total aggregate donations without any conditions to Dudley Community Church of £10,880.

Dudley Counselling Centre was invoiced for £7,800.00 of rent and £828.90 for utilities by Dudley Community Church of which Rev. J Hayes is a trustee. This was for the use of church rooms and the newly completed Lighthouse Centre for play therapy during the year.

DUDLEY COMMUNITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2020

	Year ended 31.12.20		Year ended 31.12.19	
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Weekly Offerings	44,721		50,690	
Gift Aid	3,147		14,230	
Grants	2,500		236,295	
Lighthouse Project Grants	154,130		227,235	
COVID 19 Furlough Grants	9,265		0	
		213,763		528,450
		213,763		528,450
<b>Investment income</b>				
Interest received		771		287
Rents received		10,516		3,049
<b>Total incoming resources</b>		225,050		531,786
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Equipment Depreciation		986		1,160
<b>Other</b>				
Gifts and donations	8,060		2,750	
		8,060		2,750
<b>SUPPORT COSTS</b>				
<b>Management</b>				
Trustees' salaries	28,956		28,530	
Wages	2,640		10,236	
Pension Contributions	2,476		2,860	
Electricity	1,628		1,856	
Other expenses	1,555		600	
Rent, rates and water	375		897	
Insurance	1,755		1,260	
Gas	1,179		686	
Telephone	1,258		829	
Postage, Printing & Stationery	265		150	
Sundries	1,083		1,089	
Repairs & Renewals	11,830		1,451	
Travelling & Mileage	0		0	
Computer expenses	0		34	
Tithe account expenditure	2,837		4,117	
		57,837		54,595
<b>Lighthouse Projects Costs</b>				
New Building - Legal & Professional Fees	19,421		25,780	
New Building - Build Costs	428,649		201,455	
		448,070		227,235
<b>Expenditure &amp; Costs c/fwd</b>		514,953		285,740

Continued .....

This page does not form part of the statutory financial statements



**DUDLEY COMMUNITY CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2020**

	Year ended 31.12.20		Year ended 31.12.19	
	£	£	£	£
<b>Expenditure &amp; Costs b/fwd</b>		514,953		285,740
<b>Finance</b>				
Bank charges	(100)		(25)	
Bank loan interest	<u>3,549</u>		<u>3,651</u>	
		3,449		3,626
<b>Governance Costs</b>				
Legal and professional fees	995		1,305	
Accountancy	<u>325</u>		<u>325</u>	
		1,320		1,630
<b>Total resources expended</b>		<u>519,722</u>		<u>290,996</u>
<b>Net expenditure</b>		<u><u>(294,672)</u></u>		<u><u>240,790</u></u>