

REGISTERED CHARITY NUMBER: 1052773

REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021

DUDLEY COMMUNITY CHURCH

DUDLEY COMMUNITY CHURCH

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FOR THE YEAR ENDING 31ST DECEMBER 2021

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DUDLEY COMMUNITY CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDING 31ST DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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 of 2020 meant that we did Services online most of the year, it has taken time in 2021 to rebuild the congregation and their confidence to return to meeting in person.

The Lighthouse Centre hosts our community ministries to the socially emotional and spiritually vulnerable of our community and it has been in full operation for the whole of 2021. Despite some staffing issues and having to replace the café manager in 2021, our community ministries continue to grow with several groups using the café. Heaven's Kitchen has continued to support up to 70 people every week and the café is building a good reputation in the community with many regular customers coming back.

Our youth outreach work to the local community has returned with up to 20 young people in weekly attendance, the number is restricted due to local council requirement.

We look forward to 2022 with excitement over new projects to support the vulnerable of our community. One trustee resigned in 2021 and a new trustee has been found.

FINANCIAL REVIEW

Financial position

Net income has decreased during 2021 to £73,922 compared to £224,279 in 2020 as The Lighthouse Centre is fully completed and operational and the Church is now funded by a combination of donations, grants and rental income from the new centre. The trustees continue to manage the funds of the church carefully with net funds increasing to £419,902 at the end of the financial year.

FUTURE PLANS

The trustees will continue to focus on the building up of the congregation, reaching out to and supporting the socially, emotionally and spiritually vulnerable through its work in The Lighthouse Centre.

The trustees will continue work towards paying off the church mortgage in 2022.

DUDLEY COMMUNITY CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDING 31ST DECEMBER 2021

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 - resigned August 2021
Mr D Baker - appointed September 2021

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 **27th September 2022** 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 2021.

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: **27th September 2022**

DUDLEY COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2021

		Unrestricted fund	Restricted fund	Year ended 31.12.21 Total funds	Year ended 31.12.20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		53,015	0	53,015	204,498
Other trading activities	2	20,907	0	20,907	19,781
Investment income	3	6	0	6	771
		<u>73,928</u>	<u>0</u>	<u>73,928</u>	<u>225,050</u>
EXPENDITURE ON					
Running Costs	4	48,300	0	48,300	60,767
Other		18,321	0	18,321	458,955
		<u>66,621</u>	<u>0</u>	<u>66,621</u>	<u>519,722</u>
NET INCOME/(EXPENDITURE)		<u>7,307</u>	<u>0</u>	<u>7,307</u>	<u>(294,672)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>412,595</u>	<u>0</u>	<u>412,595</u>	<u>707,267</u>
TOTAL FUNDS CARRIED FORWARD		<u>419,902</u>	<u>0</u>	<u>419,902</u>	<u>707,267</u>

The notes form part of these financial statements

DUDLEY COMMUNITY CHURCH

BALANCE SHEET
AT 31ST DECEMBER 2021

		Unrestricted fund	Restricted fund	Year ended 31.12.21 Total funds	Year ended 31.12.20 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	440,290	0	440,290	437,195
CURRENT ASSETS					
Debtors	9	0	0	0	1,753
Cash at bank and in hand		18,444		18,444	27,386
		<u>18,444</u>	<u>0</u>	<u>18,444</u>	<u>29,139</u>
CREDITORS					
Amounts falling due within one year	10	(3,416)	0	(3,416)	(3,075)
NET CURRENT ASSETS		<u>15,028</u>	<u>0</u>	<u>15,028</u>	<u>26,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		455,318	0	455,318	463,259
CREDITORS					
Amounts falling due after more than one year	11	(35,416)	0	(35,416)	(50,664)
NET ASSETS		<u>419,902</u>	<u>0</u>	<u>419,902</u>	<u>412,595</u>
FUNDS	13				
Unrestricted funds				419,902	687,015
Restricted funds				<u>0</u>	<u>20,252</u>
TOTAL FUNDS				<u>419,902</u>	<u>707,267</u>

The financial statements were approved by the Board of Trustees on **27th September 2022**

and were signed on its behalf by

Rev J Hayes - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2021

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
Fixtures and Fittings	- 10% 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 trustees. 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.

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 2021

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 31.12.21 £	Year ended 31.12.20 £
Rents received	13,065	10,516
COVID 19 Furlough Grants	7,842	9,265
	<u>20,907</u>	<u>19,781</u>

3. INVESTMENT INCOME

	Year ended 31.12.21 £	Year ended 31.12.20 £
Gross Bank Interest received	6	771
	<u>6</u>	<u>771</u>

4. RUNNING COSTS

	Year ended 31.12.21 £	Year ended 31.12.20 £
Support costs	48,300	60,767
	<u>48,300</u>	<u>60,767</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 2021 nor for the year ended 31st December 2020.

6. STAFF COSTS

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

Year ended 31.12.21	Year ended 31.12.20
2	2

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,368	154,130	204,498
Other trading activities	19,781	0	19,781
Investment income	771	0	771
Total	70,920	154,130	225,050
EXPENDITURE ON			
Running Costs	60,767	0	60,767
Other	284,573	174,382	458,955
Total	345,340	174,382	519,722
NET INCOME/(EXPENDITURE)	(274,420)	(20,252)	(294,672)
RECONCILIATION OF FUNDS			
Total funds brought forward	687,015	20,252	707,267
TOTAL FUNDS CARRIED FORWARD	412,595	0	412,595

8. TANGIBLE FIXED ASSETS

	Freehold property	Property improvements	Plant & Machinery	Fixtures & Fittings £	Total £
COST					
At 1st January 2021	409,300	23,953	10,990	0	444,243
Additions	0	0	0	4,315	4,315
At 31st December 2021	409,300	23,953	10,990	4,315	448,558
DEPRECIATION					
At 1st January 2021	0	0	7,048	0	7,048
Charge for year	0	0	788	432	1,220
At 31st December 2021	0	0	7,836	432	8,268
NET BOOK VALUE					
At 31st December 2021	409,300	23,953	3,154	3,883	440,290
At 31st December 2020	409,300	23,953	3,942	0	437,195

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 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31.12.21	Year ended 31.12.20
	£	£
Other Debtors - Gift Aid Tax reclaimed		1,753
	0	1,753

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31.12.21	Year ended 31.12.20
	£	£
Bank loans and overdrafts (see note 12)	2,400	2,400
Other creditors and accruals	675	675
	3,075	3,075

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

	Year ended 31.12.21	Year ended 31.12.20
	£	£
Bank loans (see note 12)	37,816	50,664
	37,816	50,664

12. LOANS

An analysis of the maturity of loans is given below:

	Year ended 31.12.21	Year ended 31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	2,400	2,400
Amounts falling due between two and five years:		
Bank loans - 2 - 5 years	9,600	9,600
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more than 5 years by instalment	28,216	41,064

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2021

13. MOVEMENT IN FUNDS

	At 01.01.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	412,595	7,307	419,902
Restricted funds			
Lighthouse Project	0	0	0
TOTAL FUNDS	412,595	7,307	419,902

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	73,928	66,621	7,307
Restricted funds			
Lighthouse Project	0	0	0
TOTAL FUNDS	73,928	66,621	7,307

Comparatives for 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
TOTAL FUNDS	707,267	(294,672)	412,595

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)
TOTAL FUNDS	225,050	(519,722)	(294,672)

14. RELATED PARTY DISCLOSURES

During the year the trustees and connected persons made total aggregate donations without any conditions to Dudley Community Church of £11,415.

Dudley Counselling Centre was invoiced for £10,850.00 of rent and £593.58 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 2021

	Year ended 31.12.21		Year ended 31.12.20	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Weekly Offerings	51,034		44,721	
Gift Aid	1,981		3,147	
Grants	0		2,500	
Lighthouse Project Grants	0		154,130	
COVID 19 Furlough Grants	7,842		9,265	
		60,857		213,763
		60,857		213,763
Investment income				
Interest received		6		771
Rents received		13,065		10,516
Total incoming resources		73,928		225,050
EXPENDITURE				
Other trading activities				
Equipment Depreciation	788		986	
Fixtures & Fittings Depreciation	432		0	
		1,220		986
Other				
Gifts and donations	8,673		8,060	
		8,673		8,060
SUPPORT COSTS				
Management				
Trustees' salaries	28,530		28,956	
Wages	1,083		2,640	
Pension Contributions	2,476		2,476	
Electricity	2,014		1,628	
Other expenses	941		1,555	
Rent, rates and water	853		375	
Insurance	1,991		1,755	
Gas	2,556		1,179	
Telephone	870		1,258	
Postage, Printing & Stationery	164		265	
Sundries	59		1,083	
Repairs & Renewals	1,056		11,830	
Travelling & Mileage	0		0	
Computer expenses	0		0	
Tithe account expenditure	0		2,837	
Lighthouse Projects Costs		42,593		57,837
New Building - Legal & Professional Fees	963		19,421	
New Building - Build Costs	8,685		428,649	
		9,648		448,070
Expenditure & Costs c/fwd		62,134		514,953

This page does not form part of the statutory financial statements

Continued

DUDLEY COMMUNITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2021

	Year ended 31.12.21		Year ended 31.12.20	
	£	£	£	£
<i>Expenditure & Costs b/fwd</i>		62,134		514,953
Finance				
Bank charges	0		(100)	
Bank loan interest	<u>2,809</u>		<u>3,549</u>	
		2,809		3,449
Governance Costs				
Legal and professional fees	1,338		995	
Accountancy	<u>340</u>		<u>325</u>	
		1,678		1,320
Total resources expended		<u>66,621</u>		<u>519,722</u>
Net expenditure		<u><u>7,307</u></u>		<u><u>(294,672)</u></u>