

REGISTERED CHARITY NUMBER: 1052773

**REPORT OF THE TRUSTEES AND UNAUDITED**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2022**

**DUDLEY COMMUNITY CHURCH**

DUDLEY COMMUNITY CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

REPORT OF THE TRUSTEES

FOR THE YEAR ENDING 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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 continued to be a year of building the congregation, attendance has been up and down with people coming and going however, overall we are confident the church is growing spiritually and numerically.

The Lighthouse Centre hosts our community ministries to the socially emotional and spiritually vulnerable. In 2022 we re-evaluated the work of Heaven's Kitchen, that had operated under Dudley Community Church for 13+ years, and it was felt by trustees and some volunteers that Heaven's Kitchen for a number of years was no longer fulfilling its purpose of helping the socially vulnerable. It was decided that Heaven's Kitchen should be closed down.

We decided that Heaven's Kitchen would be replaced by the Lighthouse Community HUB, that was to provide increased one-to-one support for individuals. The HUB has in 2022 steadily grown in numbers, but more importantly, many individuals receive one-to-one support, a warm place to socialise and several social events throughout the year.

We continue to serve the congregation and community with several ministries for children, youth and adults.

**FINANCIAL REVIEW**

**Financial position**

Net income has increased during 2022 to £95,919 compared to £73,928 in 2021 as 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 £464,150 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.

REPORT OF THE TRUSTEES

FOR THE YEAR ENDING 31ST DECEMBER 2022

**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**

Rev. J Hayes  
Mr H Treasure  
Mr D Baker

**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 **17th July 2023** 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 2022.

**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: **17th July 2023**

DUDLEY COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2022

		Unrestricted fund	Restricted fund	Year ended 31.12.22 Total funds	Year ended 31.12.21 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		72,438	0	72,438	53,015
Other trading activities	2	23,476	0	23,476	20,907
Investment income	3	5	0	5	6
		<u>95,919</u>	<u>0</u>	<u>95,919</u>	<u>73,928</u>
<b>EXPENDITURE ON</b>					
Running Costs	4	45,059	0	45,059	48,300
Other		6,612	0	6,612	18,321
		<u>51,671</u>	<u>0</u>	<u>51,671</u>	<u>66,621</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>44,248</u>	<u>0</u>	<u>44,248</u>	<u>7,307</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>419,902</u>	<u>0</u>	<u>419,902</u>	<u>412,595</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>464,150</u>	<u>0</u>	<u>464,150</u>	<u>419,902</u>

The notes form part of these financial statements

DUDLEY COMMUNITY CHURCH

BALANCE SHEET  
AT 31ST DECEMBER 2022

		Unrestricted fund	Restricted fund	Year ended 31.12.22 Total funds	Year ended 31.12.21 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8	439,454	0	439,454	440,290
<b>CURRENT ASSETS</b>					
Debtors	9	598	0	598	0
Cash at bank and in hand		24,899		24,899	18,444
		<u>25,497</u>	<u>0</u>	<u>25,497</u>	<u>18,444</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(801)	0	(801)	(3,416)
<b>NET CURRENT ASSETS</b>		<u>24,696</u>	<u>0</u>	<u>24,696</u>	<u>15,028</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		464,150	0	464,150	455,318
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	0	0	0	(35,416)
<b>NET ASSETS</b>		<u>464,150</u>	<u>0</u>	<u>464,150</u>	<u>419,902</u>
<b>FUNDS</b>	13				
Unrestricted funds				464,150	419,902
Restricted funds				<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>				<u>464,150</u>	<u>419,902</u>

The financial statements were approved by the Board of Trustees on **17th July 2023**

**and were signed on its behalf by**

Rev J Hayes - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2022

**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.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2022

**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 31.12.22 £	Year ended 31.12.21 £
Rents received	23,476	13,065
COVID 19 Furlough Grants	0	7,842
	<u>23,476</u>	<u>20,907</u>

**3. INVESTMENT INCOME**

	Year ended 31.12.22 £	Year ended 31.12.21 £
Gross Bank Interest received	<u>5</u>	<u>6</u>

**4. RUNNING COSTS**

	Year ended 31.12.22 £	Year ended 31.12.21 £
Support costs	<u>45,059</u>	<u>48,300</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

Mr J Hayes, a trustee of Dudley Community Church received remuneration of £28,530 during the year.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**6. STAFF COSTS**

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

Year ended 31.12.22	Year ended 31.12.21
1	2

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2022

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	53,015	0	53,015
Other trading activities	20,907	0	20,907
Investment income	6	0	6
<b>Total</b>	<b>73,928</b>	<b>0</b>	<b>73,928</b>
<b>EXPENDITURE ON</b>			
Running Costs	66,621	0	66,621
Other	0		0
<b>Total</b>	<b>66,621</b>	<b>0</b>	<b>66,621</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>7,307</b>	<b>0</b>	<b>7,307</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>412,595</b>	<b>0</b>	<b>412,595</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>419,902</b>	<b>0</b>	<b>419,902</b>

**8. TANGIBLE FIXED ASSETS**

	Freehold property	Property improvements	Plant & Machinery	Fixtures & Fittings £	Total £
<b>COST</b>					
At 1st January 2022	409,300	23,953	10,990	4,315	448,558
Additions	0	0	0	229	229
At 31st December 2022	<b>409,300</b>	<b>23,953</b>	<b>10,990</b>	<b>4,544</b>	<b>448,787</b>
<b>DEPRECIATION</b>					
At 1st January 2022	0	0	7,836	432	8,268
Charge for year	0	0	677	388	1,065
At 31st December 2022	<b>0</b>	<b>0</b>	<b>8,513</b>	<b>820</b>	<b>9,333</b>
<b>NET BOOK VALUE</b>					
At 31st December 2022	<b>409,300</b>	<b>23,953</b>	<b>2,477</b>	<b>3,724</b>	<b>439,454</b>
At 31st December 2021	<b>409,300</b>	<b>23,953</b>	<b>3,154</b>	<b>3,883</b>	<b>440,290</b>

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 2022

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

	Year ended 31.12.22	Year ended 31.12.21
	£	£
Other Debtors	958	0
	<u>958</u>	<u>0</u>

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

	Year ended 31.12.22	Year ended 31.12.21
	£	£
Bank loans and overdrafts (see note 12)	0	2,400
Other creditors and accruals	801	1,016
	<u>801</u>	<u>3,416</u>

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

	Year ended 31.12.22	Year ended 31.12.21
	£	£
Bank loans (see note 12)	0	37,816
	<u>0</u>	<u>37,816</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	Year ended 31.12.22	Year ended 31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>0</u>	<u>2,400</u>
Amounts falling due between two and five years:		
Bank loans - 2 - 5 years	<u>0</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>0</u>	<u>28,216</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31ST DECEMBER 2022

**13. MOVEMENT IN FUNDS**

	At 01.01.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	419,902	44,248	464,150
Restricted funds			
Lighthouse Project	0	0	0
<b>TOTAL FUNDS</b>	<b>419,902</b>	<b>44,248</b>	<b>464,150</b>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	95,919	51,671	44,248
Restricted funds			
Lighthouse Project	0	0	0
<b>TOTAL FUNDS</b>	<b>95,919</b>	<b>51,671</b>	<b>44,248</b>

**Comparatives for movement in funds**

	At 01.01.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	412,595	7,307	419,902
Restricted funds			
Lighthouse Project	0	0	0
<b>TOTAL FUNDS</b>	<b>412,595</b>	<b>7,307</b>	<b>419,902</b>

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
<b>TOTAL FUNDS</b>	<b>73,928</b>	<b>66,621</b>	<b>7,307</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 £9,400.

Dudley Counselling Centre was invoiced for £11,000.00 of rent for the Cafe, Heaven's Kitchen and the Counselling Centre, as well as £2,105.59 for insurance 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.

The Church achieved its objective of clearing the mortgage during the year.

DUDLEY COMMUNITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2022

	Year ended 31.12.22		Year ended 31.12.21	
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Weekly Offerings	59,898		51,034	
Gift Aid	6,443		1,981	
Grants	6,097		0	
COVID 19 Furlough Grants	0		7,842	
		72,438		60,857
		72,438		60,857
<b>Investment income</b>				
Interest received		5		6
Rents received		23,476		13,065
<b>Total incoming resources</b>		95,919		73,928
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Equipment Depreciation	677		788	
Fixtures & Fittings Depreciation	388		432	
		1,065		1,220
<b>Other</b>				
Gifts and donations	6,612		8,673	
Church events and activities	1,802		0	
		8,414		8,673
<b>SUPPORT COSTS</b>				
<b>Management</b>				
Trustees' salaries	28,530		28,530	
Wages	0		1,083	
Pension Contributions	2,476		2,476	
Rent, rates and water	1,609		853	
Electricity	3,488		2,014	
Gas	2,538		2,556	
Insurance	0		1,991	
Other expenses	710		941	
Telephone	506		870	
Postage, Printing & Stationery	0		164	
Sundries	151		59	
Repairs & Renewals	697		1,056	
Computer expenses	97		0	
		40,802		42,593
<b>Lighthouse Projects Costs</b>				
New Building - Legal & Professional Fees	0		963	
New Building - Build Costs	0		8,685	
		0		9,648
<b>Expenditure &amp; Costs c/fwd</b>		50,281		62,134

Continued .....

DUDLEY COMMUNITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31ST DECEMBER 2022

	Year ended 31.12.22		Year ended 31.12.21	
	£	£	£	£
<b><i>Expenditure &amp; Costs b/fwd</i></b>		50,281		62,134
<b>Finance</b>				
Bank charges	0		0	
Bank loan interest	<u>937</u>		<u>2,809</u>	
		937		2,809
<b>Governance Costs</b>				
Legal and professional fees	0		1,338	
Accountancy	<u>453</u>		<u>340</u>	
		453		1,678
<b>Total resources expended</b>		<u>51,671</u>		<u>66,621</u>
<b>Net expenditure</b>		<u><u>44,248</u></u>		<u><u>7,307</u></u>