

**Annual Report and Accounts  
of the Trustees of  
Rochford Community Church Trust**

**for the year ended  
31 March 2022**

A company limited by guarantee and registered in England and Wales no. 3769768  
A registered charity no. 1077877

## ***Legal and Administrative Information***

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### ***Charity and Company Information***

Full Name:	Rochford Community Church Trust
Working Names:	Life Community Church
Registered Office:	93 Golden Cross Road, Rochford, Essex, SS4 3DH
Constitution:	A company limited by guarantee and registered in England and Wales
Governing Document:	Memorandum and Articles of Association as amended on 4 October 2012
Company Registration:	3769768 Incorporated on 13 May 1999
Charity Registration:	1077877 Registered on 21 October 1999

### ***Key personnel***

Trustees / Directors:	Susan R. Burt (resigned 15/11/2022) Samantha C Butt (Chair) Stephen G. Halliwell (resigned 30 April 2022)  Nicky Everett (appointed 15/11/2022) Susan Liberty Nicholas C M Maxwell  Ruth P Thorn (appointed 11/05/2021)
Company Secretary:	Stephen G. Halliwell (resigned 30 April 2022)
Leadership Team:	Simon A. Ford (Senior Leader) David Clayton Gail Clayton Kerri Eves Lisa Ford

### ***Professional advisors***

Bankers:	Barclays Business Team Leicester, LE87 2BB
Independent Examiner:	Stephen Mathews FCA  Stewardship 1 Lamb's Passage, London, EC1Y 8AB
Solicitors:	Giles Wilson 5 Roche Close, Rochford, Essex, SS4 1PU

# Report of the Trustees

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## History

Rochford Community Church was founded in March 1987 when the entire congregation of a local evangelical church embarked on a new venture. A change of name reflected a fresh, outward-looking approach, including the use of buildings which are familiar and accessible to the general public.

In 1999 the church was incorporated as Rochford Community Church Trust, a company limited by guarantee and a registered charity. In 2002 the working name Rochford Community Projects was adopted for use in connection with our wider community involvement. In 2012 the working name Number One (Rochford Shop) was adopted with regard to retail and community activities at a newly acquired premises. As explained below, in December 2014, the Trust adopted Community Church Rochford as its main working name. The working names Rochford Community Church and Rochford Community Projects have since ceased to be used, and the common working title for the Trust is now Life Community Church.

From the start the church was associated with the Cornerstone Network (latterly C.Net). This organisation has since been dissolved but links continue with churches and individuals in England and abroad.

In April 2018 the congregation of Ashingdon United Free Church (AUGC) joined with Community Church Rochford and the respective charities were merged together from September 2019 to be known as Rochford Community Church Trust.

Under the merger agreement the Trust inherited a plot of land and the former AUGC church building, providing for the first time a permanent base around which its activities could be centred. The church building is held under an endowment limiting its continuing use to non-denominational church purposes only. An original mission hall was replaced in 1999 by the current building and it remains within the province of the AUGC charity of which the Trust has become sole trustee. The Trust sees its acquisition as both a challenge and an opportunity for development and outreach.

## Charitable objects

The following are the objects of Rochford Community Church Trust as specified in the Memorandum and Articles of Association:

- (a) to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in the County of Essex and in such other parts of the United Kingdom or the world as the directors of the Charity (herein called "the trustees") may from time to time think fit;*
- (b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said County and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;*
- (c) to advance education in accordance with Christian principles by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in the said County and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;*
- (d) to promote and fulfil such other charitable purposes beneficial to the community in the said County and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.*

## Vision

The vision for the Church is now expressed as: **Gather – Grow – Go**

### **Gather**

*We want to be a community who gather to encounter God together, where every generation feels valued and connected to others.*

**Grow**

*We want to be a community that grows both in number and as individuals. We want to see people healed by the love of God and disciplined to be fruitful in every area of their lives.*

**Go**

*We want to be a community that is impacting our wider community. We want to love the people we meet by serving them, telling them the good news and praying for an encounter with Jesus.*

**Organisation**

There are currently six Trustees. Day-to-day management of the Church's assets is delegated to the Leadership Team with certain matters including employment and property/land being reserved to the Trustees. New Trustees are appointed in accordance with the Articles of Association at a general meeting or by the existing Trustees. Financial matters are administered by the Finance Manager.

The spiritual leadership of the Church rests with the Leadership (Vision) Team which, since November 2020 comprises five people.

The Church has no formal membership.

**Activities and achievements**

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. A strong commitment to community involvement has continued. This takes place in two contexts, activities managed by the Trust and activities managed by other organisations with which our members are involved. This commitment demonstrates that the Church's activities and achievements are commensurate with its charitable objects. As usual, the Trust is grateful to the large number of volunteers who support its activities.

During the year, members worked with or supported various local organisations and we continue to look for opportunities to support the community in which we are based.

Government imposed restrictions including on churches and church organisations were gradually lifted during the 21/22 year. The Trust continued to abide by all of the rules but relaxed its own rules as the government relaxed the restrictions.

Gradually, meeting together was more and more allowed and towards the end of the current period most restrictions had been lifted. Church life could now incorporate meeting together and also re-commencing community activities.

Like many organisations, faith-based and otherwise, we have learned a great deal during the very difficult past 2 years, and some aspects of life learned during the pandemic have been useful and have been maintained. For example, meetings on platforms like Zoom, something we would have been unlikely to have considered in the past, have continued and our ability to reach out to our links abroad have been strengthened by the fact that these technologies have become commonplace to use, and accepted in organisations in the UK and around the globe.

Overseas links have continued, particularly with churches and individuals in Poland, Turkey, India and Zimbabwe, and as said, if anything, have strengthened because of the availability, acceptance and use of technological aids. We have also sought to strengthen links with other local churches.

**Plans for the future****Grow our people through:**

- Relationship (being a caring and healing community)
- Discipleship (teaching, training, modelling Christian lifestyle)
- Releasing people (to reach out, serve and lead others)

**Grow our outreach through:**

- Connection - growing existing relationships and perusing new opportunities with schools, other churches and community groups.

- Listening - and prayerfully reviewing what we are doing and considering what we should be doing.
- Serving - where opportunities arise, for the benefit of those in our local community.

#### ***Grow in excellence by:***

- Building strong teams of people to oversee areas of ministry.
- Developing our building (formally Ashingdon United Free Church) to fulfil our aims and objectives.
- Pursuing excellence in all we do, quality above quantity.

#### **Changes in personnel**

Ruth Thorn was appointed as a Trustee at 11/05/2021.

#### **Financial Review:**

Income for the year amounted to £135,000 (2021: £111,000) (all funds). Expenditure in the year was £131,000 (2021: £113,000).

The surplus of income over expenditure in the year was - £4,000 (2021: £2,000 deficit).

Total funds at the year end to carry forward amounted to £321,000, comprising unrestricted funds of £71,000 (2021: £77,000), Restricted Fund balance of £15,000 (2021: nil) and Endowment funds of £235,000 (2021: £240,000).

#### ***Reserves Policy***

The trustees have not designated a specific reserves fund, but have determined that the charity should aim to hold unrestricted cash of no less than £30k (which equates to 3 months' of unrestricted expenditure). The trust's income and expenditure are relatively stable and it is not exposed to any significant financial risks. The general fund is maintained at a level sufficient to meet normal cashflow and most contingencies. A financial contingency plan has been put in place in order that the Leadership Team and Trustees have a clear process in order to address any adverse financial situations that may occur in the Charity in the future. In order to maintain and control the General Fund balance, a set of trigger points has been agreed between the Leadership Team and Trustees. A small team of leaders and trustees (consisting of Chair of Trustees, Finance Trustee, Senior Leader and one other leader) will undertake regular monitoring of the General Fund balance and other elements of the annual budget.

#### **Risk Statement**

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

#### **Directors' Responsibilities**

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the Directors and signed on their behalf by:

*S C Butt*

S C Butt

Date: 15 December 2022

Company number:	3769768
Charity number:	1077877

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
ROCHFORD COMMUNITY CHURCH TRUST  
('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

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

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

*Archie McDowall*

Archie McDowall, BA CA

For and on behalf of:

Stewardship

1 Lamb's Passage

London

EC1Y 8AB

Date: 16 December 2022

**ROCHFORD COMMUNITY CHURCH TRUST**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS</b>						
Donations and legacies	3	99,062	31,565	-	130,627	110,689
Other income and endowments	4	4,553	-	-	4,553	624
Total income and endowments		103,615	31,565	-	135,180	111,313
<b>EXPENDITURE ON</b>						
Charitable activities	5	82,811	43,270	5,000	131,081	112,839
Total expenditure		82,811	43,270	5,000	131,081	112,839
<b>Net income/(expenditure)</b>		20,804	(11,705)	(5,000)	4,098	(1,526)
Transfers between funds		(26,910)	26,910	-	-	-
<b>Net movement in funds</b>		(6,106)	15,205	(5,000)	4,098	(1,526)
<b>Reconciliation of funds:</b>						
Total funds brought forward		77,316	-	240,000	317,316	318,841
<b>Total funds carried forward</b>		71,209	15,205	235,000	321,414	317,315

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9-15 form part of these accounts.



**ROCHFORD COMMUNITY CHURCH TRUST**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds	Total funds 2022 £	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2021 £
<b>FIXED ASSETS</b>									
Tangible assets	7	10,883	-	235,000	245,883	-	-	240,000	240,000
		10,883	-	235,000	245,883	-	-	240,000	240,000
<b>CURRENT ASSETS</b>									
Debtors	8	4,905	-	-	4,905	5,018	-	-	5,018
Cash at bank	9	57,281	15,205	-	72,486	74,157	-	-	74,157
		62,186	15,205	-	77,390	79,176	-	-	79,176
<b>CURRENT LIABILITIES</b>									
Liabilities falling due within one year	10	1,860	-	-	1,860	1,860	-	-	1,860
Net Current Assets		60,326	15,205	-	75,530	77,316	-	-	77,316
<b>TOTAL NET ASSETS</b>		71,209	15,205	235,000	321,414	77,316	-	240,000	317,316
<b>FUND BALANCES</b>									
Unrestricted funds	11								
General Funds		69,413	-	-	69,413	90,745	-	-	90,745
Designated funds		1,796	-	-	1,796	-	-	-	-
Restricted Funds	11	-	15,205	-	15,205	-	-	-	-
Endowment Funds		-	-	235,000	235,000	-	-	240,000	240,000
		71,209	15,205	235,000	321,414	90,745	-	240,000	330,745

For the year ended 31 March 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

*Responsibilities of directors/trustees:*

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf by:

**S C Butt**

S C Butt

Date: 15 December 2022

Company number: 3769768

Charity number: 1077877

The notes on page 9-15 form part of these accounts.

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

### FOR THE YEAR ENDED 31ST MARCH 2022

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities].

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Investment income represents income generated by the charity's assets.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

### FOR THE YEAR ENDED 31ST MARCH 2022

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £5000 when they are written off on purchase.

Refurbishment costs are written off as the costs are incurred.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Over 50 years
Equipment	Between 3 and 7 years

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

h) Exemption from preparing a cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

### 3 Voluntary income

	Total 2022 £	Total 2021 £
General donations	101,508	92,326
Government grants (note 3a)	10,000	0
Income tax recoverable	19,118	18,362
	<u>130,627</u>	<u>110,689</u>

a) Government grants comprise:

	Total 2022 £	Total 2021 £
Local authority COVID loss of income grant	10,000	-
	<u>10,000</u>	<u>-</u>

### 4 Other income

	Total 2022 £	Total 2021 £
Hall hire	2,581	624
Church activities - weekend away	1,972	-
	<u>4,553</u>	<u>-</u>

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

FOR THE YEAR ENDED 31ST MARCH 2022

### 5 Charitable activity

	Total 2022 £	Total 2021 £
<b>a Direct Charitable Costs</b>		
Salaries, travel and expenses	55,821	51,600
Telephone and utilities	3,575	2,554
Gifts to speakers	0	300
Catering	1,727	302
Venue costs	0	2,633
Conferences and training	0	135
Ministry and miscellaneous expenses	10,405	7,469
Repairs and renewals	27,346	15,700
Depreciation	6,209	5,000
Grants payable Note 5c	17,648	17,506
	<u>122,731</u>	<u>103,199</u>
<b>b Support &amp; Administration</b>	£	£
Governance costs - independent examination fees	1,596	1,860
Printing, postage and stationery	1,876	4,180
Subscriptions and professional fees	3,274	2,245
Insurance	1,604	1,354
	<u>8,351</u>	<u>9,640</u>
<b>Combined charitable activity cost</b>	<u>131,081</u>	<u>112,839</u>

Fees payable to Stewardship, other than for the annual accounts and independent examination, for payroll bureau services and consultancy services, totalled £635 (2021: £643).

<b>c Grants</b>	Institutions £	Individuals £	2022 £
Missionary support	2,243	9,260	11,503
Relief of poverty	5,955	190	6,145
	<u>8,198</u>	<u>9,450</u>	<u>17,648</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Missionary support	5,200	11,138	16,338
Relief of poverty	788	-	788
	<u>5,988</u>	<u>11,138</u>	<u>17,125</u>

The grants > £1000 made in the year were:

	2022	2021
WEC International	1,530	2,500
Kosciol Zielonoswiqtkowy Zbor Wroclaw (Poland)	5,518	-
Jeevan Asha (India)	-	1,200
Release International	-	1,888

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

### FOR THE YEAR ENDED 31ST MARCH 2022

#### 6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages, salaries & benefits in kind	50,154	50,154
Pension costs	886	886
Total staff costs	<u>51,040</u>	<u>51,040</u>

The average monthly number of employees during the year was 3 (2021: 3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022
			£
Members of key management	39,625	673	<u>40,298</u>
			<u>40,298</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2021
			£
Members of key management	36,810	673	<u>37,483</u>
			<u>37,483</u>

No remuneration was paid to any other trustee during the year nor to any person connected to them.

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

### FOR THE YEAR ENDED 31ST MARCH 2022

#### 7 Tangible Fixed Assets

	Land & Buildings	Fixtures & Fittings	Total 2022
	£	£	£
Valuation (see Note 13)			
At 1 April 2021	250,000	-	250,000
Additions	-	12,093	12,093
At 31 March 2022	<u>250,000</u>	<u>12,093</u>	<u>262,093</u>
Accumulated Depreciation			
At 1 April 2021	10,000	-	10,000
Charge for the year	5,000	1,209	6,209
At 31 March 2022	<u>15,000</u>	<u>1,209</u>	<u>16,209</u>
Net book value			
At 31 March 2022	<u>235,000</u>	<u>10,883</u>	<u>245,883</u>
At 1 April 2021	<u>245,000</u>	<u>-</u>	<u>245,000</u>

#### 8 Debtors and Prepayments

	2022	2021
	£	£
Tax recoverable	4,905	5,019
	<u>4,905</u>	<u>5,019</u>

#### 9 Cash at Bank and in Hand

Bank operating accounts	72,486	74,157
	<u>72,486</u>	<u>74,157</u>

#### 10 Creditors: liabilities falling due within one year

Accruals	1,860	1,860
	<u>1,860</u>	<u>1,860</u>

# ROCHFORD COMMUNITY CHURCH TRUST

## Notes to the Accounts

### FOR THE YEAR ENDED 31ST MARCH 2022

#### 11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 01.04.21	Incoming resources	Outgoing resources	Transfers in the year	Closing balance 31.03.22
	£	£	£	£	£
<i>Restricted Funds</i>					
Facilities	-	22,755	(34,399)	26,410	14,766
Hardship	-	750	(1,000)	500	250
Ukraine	-	5,518	(5,518)	-	-
Youth events	-	2,542	(2,354)	-	188
	-	31,565	(43,270)	26,910	15,205
<i>Endowment funds</i>					
Endowed building	240,000	-	(5,000)	-	235,000
	245,000	-	(5,000)	-	235,000
<i>Unrestricted Funds</i>					
General	77,315	103,615	(72,296)	(39,221)	69,413
Tithe fund	-	-	(10,515)	12,311	1,796
	77,315	103,615	(82,811)	(26,910)	71,209
	322,315	135,180	(131,081)	-	321,413

The assets and liabilities represented by the various funds are as follows:

	Bank & cash balances	Other net assets	Total
	£	£	£
Restricted funds	15,205		15,205
Endowment funds (property)		235,000	235,000
Unrestricted funds	57,281	13,928	71,209
	72,486	248,928	321,414

In the previous year the movements in the charity's funds were as follows:

	Opening balance 01.04.20	Incoming resources	Outgoing resources	Transfers in the year	Closing balance 31.03.21
	£	£	£	£	£
<i>Restricted Funds</i>					
Facilities	9,955	607	(11,577)	1,015	0
	9,955	607	(11,577)	1,015	0
<i>Endowment funds</i>					
Endowed building	245,000	0	(5,000)	-	240,000
	245,000	0	(5,000)	-	240,000
<i>Unrestricted Funds</i>					
General	60,954	110,706	(79,287)	(15,058)	77,315
Tithe fund	2,932	-	(16,975)	14,043	0
	63,886	110,706	(96,262)	(1,015)	77,315
	318,841	111,313	(112,839)	-	317,316

The assets and liabilities represented by the various funds are as follows:

	Bank & cash balances	Other net assets	Total
	£	£	£
Restricted funds	0		0
Endowment funds (property)		240,000	240,000
Unrestricted funds	74,157	3,158	77,316
	74,157	243,158	317,316

## **ROCHFORD COMMUNITY CHURCH TRUST**

### **Notes to the Accounts**

#### **FOR THE YEAR ENDED 31ST MARCH 2022**

##### **12 Transactions with related parties**

During the year the charity received donations totalling £22,683 (2021: £13,105) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

##### **13 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £10.

##### **14 Transfer and church merger**

During the year ended 31 March 2020 the church merged with Ashingdon United Free Church. The legal transfer of Ashingdon United Free Church to Rochford Community Church Trust ("RCCT") took place on 1st September 2019. As part of that process a parcel of land with limited value (not more than £5,000) was passed to the ownership of RCCT. A church building, held as endowment, was retained in the separate legal charity "Ashingdon United Free Church" (charity number 1077877-1) as advised by the Charity Commission, under the control of the Trustees of RCCT and therefore forming part of these accounts. If the charity were to dispose of the property, the permanent endowment (which includes the church building and land) would revert to the original donors or descendants. The valuation of that property was assessed by the Trustees as £250,000.



**ROCHFORD COMMUNITY CHURCH TRUST**  
**Detailed Statement of Financial Activities with Comparatives**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Endowment Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£	£	£	£	£
<b>INCOME FROM</b>											
Donations and legacies	3	99,062	110,082	-	-	31,565	607	-	-	130,627	110,689
Other income	4	4,553	624	-	-	-	-	-	-	4,553	624
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Total income and endowments		103,615	110,706	-	-	31,565	607	-	-	135,180	111,313
 <b>EXPENDITURE ON</b>											
Charitable activities	5	72,296	79,287	10,515	16,975	43,270	11,577	5,000	5,000	131,081	112,839
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Total expenditure		72,296	79,287	10,515	16,975	43,270	11,577	5,000	5,000	131,081	112,839
Transfers between funds		(39,221)	(15,058)	12,311	14,043	26,910	1,015			-	-
<b>Net movement in funds</b>		<b>(7,902)</b>	<b>16,361</b>	<b>1,796</b>	<b>(2,932)</b>	<b>15,205</b>	<b>(9,955)</b>	<b>(5,000)</b>	<b>5,000</b>	<b>4,098</b>	<b>(1,526)</b>
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<b>Reconciliation of funds:</b>											
Total funds brought forward		77,316	74,384	-	2,932	-	-	240,000	245,000	317,316	317,316
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<b>Total funds carried forward</b>		<b>69,413</b>	<b>90,745</b>	<b>1,796</b>	<b>-</b>	<b>15,205</b>	<b>-</b>	<b>9,955</b>	<b>235,000</b>	<b>240,000</b>	<b>321,414</b>
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Movements on reserves and all recognised gains and losses are shown above.