

**Renewal Churches Trust**  
(A company limited by guarantee)

Reg.No. 04909950

**End of Year Financial Statements**  
**Year ending 31 December 2023**

**Renewal Churches Trust**  
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**Report and Accounts**

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**Company Information:**

Directors / Trustees:	Mr G Winfield – Chair Mr P H Smart Mrs J M Smart Mr M G Waller Mrs E J Waller Mrs C J Winfield
Secretary:	Mr P H Smart
Company Number:	04909950
Charity Number:	1102944
Registered Office:	5 Fernholt Tonbridge Kent TN10 3RH
Bankers:	Barclays Bank plc 73-75 Calverley Road Tunbridge Wells Kent TN1 2UZ
Solicitors:	Lawson Lewis & Co 11 Hyde Gardens Eastbourne East Sussex TN17 3HF
Independent Examiner:	S L Phillips 11 Chatsworth Road Lytham St Annes Lancashire FY8 2JN

## **Trustees' Report for the year ended 31 December 2023**

**The Trustees present their report and accounts for the year ended 31 December 2023.**

### **Structure, governance and management**

Renewal Churches Trust was established in 2003 as a Company limited by guarantee and a registered Charity governed by its Memorandum and Articles of Association.

Trustees are appointed by the majority of the Trustees in accordance with the Trust's constitution. The Trust is a Christian foundation and therefore expects Trustees to be committed to the advancement of the Christian religion.

The Trustees meet at appropriate intervals to administer the Charity.

### **Trustees**

The Trustees who served during the year were as follows:

Mr G Winfield - Chair  
Mr P H Smart  
Mrs J M Smart  
Mr M G Waller  
Mrs E J Waller  
Mrs C J Winfield

### **Risk Management**

The Trustees have identified the major risks which the Charity faces and consider that all necessary action has been taken to manage those risks.

### **Objectives and Activities**

The objectives of the Charity as stated in its Memorandum and Articles of Association are to advance the Christian religion and the public understanding of the Christian religion.

The Trustees have sought to pursue these objectives primarily through the maintenance and development of a Christian Church in Tonbridge, Kent.

In setting objectives and planning activities, the Trustees have given due consideration to the general guidance published by the Charities Commission relating to public benefit.

### **Financial review and reserves policy**

Incoming resources for the year were £47,758 (2022: £46,687).  
Resources expended totalled £46,292 (2022: £46,904).  
At the end of the period the Charity had reserves of £31,978.  
The Trustees review Management Accounts on a regular basis.

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### Achievements and performance for the public benefit

River Church holds various meetings throughout the week both in person and online via zoom providing teaching, equipping, and encouragement on various aspects of Christian living, as we seek to live out our mission and vision 'to impact the local community, region, country and beyond with the transforming love of God, releasing His Presence to bring about reformation in every area of society, for the glory of God, in the name of Jesus and by the power of the Holy Spirit.' We have introduced Friday evening meetings that include a light supper called 'The Well' and 'Upper Room' that provides a point of connection for people to worship and prayer for each other and the local community. For many years now we have met either in person or via zoom every Thursday morning to pray specifically for our town and the surrounding area. Again this provides another point of connection for people.

River Church rents facilities from Caroty Wood (Rock UK) based in north Tonbridge for its Sunday morning meetings and also hires facilities at Christ Church URC Tonbridge for *Comma* (see below).

*COMMA* is a baby and toddler group that has been running since 2016 supporting parents, grandparents and carers from the local community. It's a time for parents, grandparents and carers to pause and enjoy a break over tea, coffee and cake whilst the children have fun playing and creating. *Comma* is open Tuesday mornings 9:30 – 11:00 during term time and remains well attended throughout the year. See [www.riverchurchtonbridge.org](http://www.riverchurchtonbridge.org) for more details.

*FEAST* (Families Eating And Sharing Together) - together with other Churches and the local community we are part of *FEAST*, a community top up larder serving the people of Tonbridge. Pete and Jeni Smart are on the Board of *FEAST* and they, and some of those who are part of River Church, help on a regular basis at the weekly larder. In addition, during the school holidays family lunches and activities are provided - see [www.feast.org.uk](http://www.feast.org.uk) for more details.

The Trust has made financial gifts to local and international charities/ministries:-

- Hope Church Tonbridge (Ukraine Relief Fund) £1295
- Bethel Church California £775
- Iris Global UK £1450
- *FEAST* £1025

The Trustees meet at appropriate intervals throughout the year to review general matters concerning the operation of the Trust and monthly financial reports are circulated within 14 days of the month end for review and comment.

# Renewal Churches Trust

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## Trustee Responsibilities

The Trustees (who are also Directors for the purposes of company law) are responsible for preparing the Trustees Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources of the charitable company for that period. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then to apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates which are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

## Small company provisions

This report has been prepared in accordance with the provision in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the Trustees on

4 August

2024

and signed on their behalf by

  
Guy Winfield  
Director/Trustee

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b><u>Income</u></b>					
<b>Income from donations</b>					
Donations	2	47,460	-	47,460	46,659
<b>Income from investments</b>					
Interest received		298	-	298	28
<b>Total income</b>		<b>47,758</b>	<b>-</b>	<b>47,758</b>	<b>46,687</b>
<b><u>Expenditure</u></b>					
Charitable activities	3	46,292	-	46,292	46,904
Bad debt	5				
<b>Total Expenditure</b>		<b>46,292</b>	<b>-</b>	<b>46,292</b>	<b>46,904</b>
<b>Net income / (expenditure)</b>		<b>1,466</b>	<b>-</b>	<b>1,466</b>	<b>(217)</b>
<b>Total funds brought forward</b>		<b>30,512</b>		<b>30,512</b>	<b>30,729</b>
<b>Total funds carried forward</b>		<b>31,978</b>		<b>31,978</b>	<b>30,512</b>

All of the results relate to continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

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**BALANCE SHEET YEAR ENDING 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>FIXED ASSETS</b>		-	-	-	-
<b>CURRENT ASSETS</b>					
Stock		-	-	-	-
Debtors	5	-	-	-	-
Bank	6	32,158	-	32,158	30,908
Cash / Cheques	7	177	-	177	216
		<u>32,335</u>	<u>-</u>	<u>32,335</u>	<u>31,124</u>
<b>CURRENT LIABILITIES</b>					
Creditors: Falling due within 1 year	8	102	-	102	357
Other Creditors	9	255	-	255	255
		<u>357</u>	<u>-</u>	<u>357</u>	<u>612</u>
<b>NET CURRENT ASSETS</b>		<u>31,978</u>	<u>-</u>	<u>31,978</u>	<u>30,512</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>31,978</u>		<u>31,978</u>	<u>30,512</u>
<b>NET ASSETS</b>		<u>31,978</u>	<u>-</u>	<u>31,978</u>	<u>30,512</u>

The Trustees consider that the charitable company is entitled to exemption from the requirement to obtain an audit under Section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Act.

The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Trustees/Directors acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of the company at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of Section 303 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Trustees on:

Signed:

Guy Winfield (Director/Trustee)

4th August

2024

Michael Waller (Director/Trustee)



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**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)) and the Companies Act 2006.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for specific purposes.

**Income**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered. Charitable activities include expenditure on gifts to Christian causes and church activities. Governance costs (Accountancy & Professional Fees) include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

<b>2. ANALYSIS OF INCOME</b>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Offerings/Donations	15,432	-	15,432	14,394
Regular Giving	20,920	-	20,920	21,035
Stewardship	2,789	-	2,789	3,068
Gift Aid Returns	6,172	-	6,172	6,105
Café Comma	1,952	-	1,952	2,057
Other	493	-	493	28
	<b>47,758</b>	<b>-</b>	<b>47,758</b>	<b>46,687</b>

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<b>3. ANALYSIS OF EXPENSES</b>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Gifts/Donations	5,182	-	5,182	5,997
Resources costs	-	-	-	-
The Gift : Supplies	35	-	35	182
Supplies / Equipment General	367	-	367	874
Café Comma	1,278	-	1,278	1,383
Hospitality Guests	47	-	47	94
Hospitality General	468	-	468	188
Staff Wages (Gross)	-	-	-	-
Staff Wages (Net)	29,247	-	29,247	28,589
Pension Contributions Employer	1,390	-	1,390	1,371
Employer Tax / NIC	2,306	-	2,306	2,637
Hire Hall Costs	2,219	-	2,219	1,719
Office Storage Costs	660	-	660	660
Mileage / Travel Costs	750	-	750	328
Networking & Support Refreshments	-	-	-	-
Church Refreshments	-	-	-	-
Telephone	169	-	169	201
Stationery	51	-	51	0
Computer / Website / AV	556	-	556	339
Accountancy / Bookkeeping	108	-	108	101
Professional Fees	478	-	478	508
Bank Charges	84	-	84	289
Credit Charges	-	-	-	-
Depreciation	-	-	-	-
Insurance	254	-	254	320
Resources / Teaching Materials	360	-	360	265
Training	283	-	283	859
	<b>46,292</b>	<b>-</b>	<b>46,292</b>	<b>46,904</b>

**4. FUND MOVEMENTS**

<b>Fund</b>	<b>Brought Forward £</b>	<b>Income £</b>	<b>Expenditure / Bad Debt £</b>	<b>Transfers £</b>	<b>Carried Forward £</b>
Unrestricted funds	30,512	47,758	-46,292	-	31,978
Restricted funds	-	-	-	-	-
Total	30,512	47,758	-46,292	-	31,978

**5. DEBTORS/BAD DEBT**

N/A

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**6. BANK**

This is the total of the current account and business premium account as at 31 December 2023. Current account £540.75 and business premium account £31,617.91.

**7. CASH/CHEQUES**

Cash not banked / retained as a float for Café Comma £177.53.

**8. CREDITORS**

**2023 figures:** £101.99 (Barclaycard)

**9. OTHER CREDITORS**

This figure has been carried forward since 2015 and there is no information in past accounts detailing its origin.

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**Independent examiner's report to the trustees of Renewal Churches Trust**

I report to the trustees on my examination of the accounts of the Renewal Churches Trust for the year ended 31<sup>st</sup> December 2023.

**Responsibilities and basis of report**

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*S Phillips*

S L Phillips  
Independent Consultant